A/57/5/Add.5

United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended 31 December 2001 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-seventh Session
Supplement No. 5E (A/57/5/Add.5)

General Assembly
Official Records
Fifty-seventh Session
Supplement No. 5E (A/57/5/Add.5)

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended 31 December 2001 and

Report of the Board of Auditors

United Nations • New York, 2002

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

ISSN 0257-0807

Contents

Chapter			Paragraphs	Page
	Letters of transmittal			v
I.	Financial report for the year ended 31 December 2001		1–16	1
	A.	Operations	1–8	1
	B.	Budget and expenditure for 2001	9–13	3
	C.	Financial results	14–16	4
II.	Report of the Board of Auditors		1–102	5
	Summary			5
	A.	Introduction	1–17	7
		1. Previous recommendations not fully implemented	9–12	8
		2. Main recommendations	13–14	8
		3. Follow-up on special requests from the General Assembly and the Advisory Committee on Administrative and Budgetary Questions	15–17	9
	B.	Financial issues	18–43	10
		1. Financial position	18–31	10
		2. United Nations system accounting standards	32–38	13
		3. Write-off of losses of cash, receivables and property	39–41	14
		4. Ex gratia payments	42–43	15
	C.	Management issues	44–101	15
		1. Implementing partner expenditure	44–76	15
		2. Cash management	77–84	22
		3. Information systems of the Office of the United Nations High Commissioner for Refugees	85–100	23
		4. Cases of fraud and presumptive fraud	101	26
	D.	Acknowledgement	102	26
	Annex Follow-up on action taken by the Office of the United Nations High Commissioner for Refugees to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 2000			27
III.	Audit opinion			31

IV. Statement of the High Commissioner's responsibilities and approval of the financial statements 32

V. Financial statements for the year ended 31 December 2001 33

Statement I. Income and expenditure and changes in reserves and fund balances for the year ended 31 December 2001 34

Statement II. Assets, liabilities, reserves and fund balances as at 31 December 2001 35

Statement III. Cash flows for the year ended 31 December 2001 36

Schedule 1. Contributions — all funds as at 31 December 2001 37

Schedule 2. Status of prior years' outstanding contributions as at 31 December 2001 ... 58

Schedule 3. Schedule of appropriations under the annual programme budget for the year ended 31 December 2001 60

Schedule 4. Schedule of funds available — Supplementary Programme fund for the year ended 31 December 2001 69

Schedule 5. Status of prior years' projects — obligations liquidated/outstanding as at 31 December 2001 72

Annex to statement I. Statement of income and expenditure by Fund/EXCOM Region/Global Appeal Region/Country for the year ended 31 December 2001 87

Annex to statement II. Statement of assets, liabilities, reserves and fund balances by Fund/EXCOM Region/Global Appeal Region/Country as at 31 December 2001 104

Appendix
2001 extrabudgetary in-kind donations to UNHCR 124

Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees 125

Notes to the financial statements 126

Letters of transmittal

2 May 2002

Pursuant to the Financial Rules for Voluntary Funds administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2001, certified as correct and approved in accordance with article 11.4 of the Rules. This submission integrates changes as a result of recommendations made by the team of External Auditors on the version that we submitted on 1 March 2002.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2001:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

(a) The United Nations system accounting standards;

(b) The Financial Regulations of the United Nations;

(c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;

(d) The accounting policies of the organization, as summarized in note 2 to the financial statements; these accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property disclosed in note 11 to the financial statements, was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2001, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

The Chairman of the
United Nations Board of Auditors
United Nations
New York

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts receivables due from implementing partners, we expect all significant accounts receivable at 31 December 2001 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

(a) Charges or credits relating to prior years;

(b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(*Signed*) Wolfgang **Milzow**
Controller and Director, a.i.
Division of Resource Management

(*Signed*) Ruud **Lubbers**
United Nations High
Commissioner for Refugees

27 June 2002

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 2001, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa
and Chairman
United Nations Board of Auditors

The President of the
General Assembly of the United Nations
New York

Chapter I

Financial report for the year ended 31 December 2001

A. Operations

1. Providing international protection to refugees and other persons of concern, and seeking permanent solutions to their problems are the primary functions of the Office of the United Nations High Commissioner for Refugees (UNHCR). UNHCR efforts are mandated by the organization's statute, and guided by the 1951 United Nations Convention relating to the Status of Refugees and its 1967 Protocol. International refugee law provides an essential framework of principles for the Office's humanitarian activities. The activities of the Office, defined as non-political, humanitarian and social, have been further reinforced and guided by subsequent General Assembly resolutions, as well as conclusions and decisions of the Executive Committee of the High Commissioner's Programme. They are carried out within a framework comprising refugee, human rights and humanitarian laws, and internationally accepted standards for the treatment of refugees and other persons of concern to UNHCR.

2. The primary purpose of UNHCR is to safeguard the rights and well-being of refugees. In its efforts to achieve this objective, UNHCR strives to ensure that everyone can exercise the right to seek asylum and find safe refuge in another State, and to return home voluntarily. By assisting refugees to return to their own country or to settle permanently in another country, UNHCR also seeks lasting solutions to their plight. In support of its core activities on behalf of refugees, the Executive Committee of UNHCR and the General Assembly have authorized the organization's involvement with other groups. These include former refugees who have returned to their homeland; internally displaced persons; and people who are stateless or whose nationality is disputed.

3. In 2000, the fiftieth anniversary of the creation of UNHCR was followed by celebrations of 50 years of the 1951 Convention relating to the Status of Refugees. Although drafted and signed in a very different geopolitical context, this instrument, together with its 1967 Protocol, has been and remains the steadfast bedrock of the international refugee protection regime.

4. The Global Consultations on International Protection, launched late in 2000, gave rise in 2001 to a series of events, of which the most important was the Ministerial Meeting of States Parties to the 1951 Convention and/or its 1967 Protocol, held in Geneva in December 2001. The Global Consultations has proved to be a unique process that has involved representatives of States from all regions, intergovernmental and non-governmental organizations, academics and refugees. The process gave UNHCR renewed impetus to pursue its efforts to ensure that refugees and asylum-seekers alike enjoy the international protection that they deserve. It is scheduled to conclude shortly and will result in an agenda for protection for the years to come.

5. Persistent instability and strife have continued to cause population movements particularly in countries of Africa and parts of South America, but there were no major refugee emergencies comparable to the scale of those that occurred in the 1990s. The emergency response capacity of UNHCR was nevertheless primed on several occasions in the course of the year, notably in West Africa early in 2001, South-East Europe in the summer, with prospects of major movements from the

former Yugoslav Republic of Macedonia, and in countries bordering Afghanistan in the autumn. In most of these cases, interventions at a political level caused events to take another course and the threat of large-scale outflows was generally averted.

6. In 2001, UNHCR cared for an estimated 19.8 million asylum-seekers, refugees and others of concern to the Office in almost 160 countries. The region of South-West Asia hosted the largest refugee population (40 per cent), followed by Africa (26 per cent) and Europe (17 per cent). The largest groups of prima facie refugee arrivals in 2001 were: Afghans arriving in Pakistan (200,000); refugees from the former Yugoslav Republic of Macedonia, who entered the Federal Republic of Yugoslavia; and refugees from the Central African Republic who sought asylum in the Democratic Republic of the Congo.

7. During the past year, UNHCR recorded a number of achievements in several regions. In Africa, some of these included the repatriation of some 100,000 Sierra Leonean refugees from the neighbouring countries. UNHCR alone, cannot take all the credit for this. The successful completion of the disarmament process by the United Nations Mission in Sierra Leone, coupled with the Government's official declaration of the end of the war and impending presidential elections all contributed to the stability in the country. In Eritrea, after many years in exile, some 36,000 refugees returned to their homes from the Sudan. Another successful repatriation was the return of over 50,000 refugees from Ethiopia to north-west and north-east Somalia. In the Great Lakes region of Africa, although many of the conflicts have not yet been resolved, there were some positive developments in 2001. Nearly 30,000 refugees returned to the northern provinces of Burundi, where the security situation was relatively good. In the Democratic Republic of the Congo, with the deployment of the United Nations Organization Mission in the Democratic Republic of the Congo, this played a crucial role in separating armed combatants who fled from the Central African Republic to the Democratic Republic of the Congo, together with over 24,000 refugees. There has also been some success in Europe. In the Balkans, over two million people who were forced to flee their homes during the last 10 years of war have returned home. In southern Serbia, UNHCR played a role in preventing new violence by promoting measures such as the creation of a multi-ethnic police force. In the former Yugoslav Republic of Macedonia, UNHCR in consultation with the European monitors and the North Atlantic Treaty Organization was instrumental in rebuilding confidence between communities and assisting more than 80 per cent of the 170,000 people who were displaced last year to return to their homes. Similarly, in Bosnia and Herzegovina and Croatia, some 100,000 refugees and internally displaced persons have been able to go home. However, significant challenges remain. There are still over 800,000 people from those countries who have not been able to return to their former homes. UNHCR is continuing in its efforts to ensure that local authorities implement property laws and assist with reconstruction of properties destroyed by the war. In Asia, almost 193,000 East Timorese were successfully repatriated from West Timor. On another positive note, and a successful example of local integration in 2001, the Government of Mexico naturalized more than 1,300 Guatemalan refugees who chose not to repatriate. In addition, the government of Quintana Roo state donated a substantial amount of land for these former refugees to ensure the sustainability of their local integration. In 2001, UNHCR facilitated the resettlement of some 33,400 refugees from 75 first asylum countries to 23 countries of permanent residence.

8. Throughout 2001 and early 2002, both in areas concerning protection and assistance activities and in its general management of the Office's resources and presence across the world, UNHCR paid particular attention to a number of important cross-cutting themes. Many of these themes provided opportunities for strengthening both internal and external partnerships in order to coordinate appropriate, cost-effective and timely responses. The most notable recent example was the launching of the inter-agency response to reconstruction efforts in Afghanistan, where consideration of environmental issues and the development of sustainable solutions for self-reliance in newly returned communities will be crucial. Across the globe, but perhaps most acutely in Africa, the urgent need to develop HIV/AIDS awareness and integrate proactive measures into its protection and assistance role is of high priority for UNHCR.

B. Budget and expenditure for 2001

9. Severe funding constraints already experienced in recent years again affected UNHCR's activities in 2001. An initial target of $898.5 million was approved by the Executive Committee in October 2000, at its fifty-first session. During the course of 2001, seven supplementary programmes, with a total value of $117 million, were approved, notably for operations in Afghanistan, Eritrea, Sierra Leone and for needs resulting from the situation in the former Yugoslav Republic of Macedonia, taking the total to $1,015.5 million. However, total income throughout the year fell considerably short of requirements. This inevitably led to budget cuts and measures to manage the shortfall in the course of the year, which affected many operations.

10. Within the confining limits of available resources, expenditure for the year totalled some $801 million. It reveals that expenditure was highest in Africa (some $307 million), followed by South-East Europe ($112 million) and South-West Asia, Central Asia and the Middle East ($105 million). In terms of types of assistance, the largest share was for care and maintenance pending durable solutions (some 32 per cent of total expenditure), again mainly in Africa. Expenditure on voluntary repatriation, local settlement and resettlement (the three durable solutions) accounted for 28 per cent of total expenditure.

11. It was this context of financial shortfalls that prompted the introduction of "Actions 1, 2 and 3". This involved a thorough review of all operations, based on a careful analysis of what could be considered "core" and "non-core" activities, leading to budget and staff reductions as field offices were closed in some areas. For its part, the Executive Committee also held a series of consultations on budget issues during the year in an attempt to help find solutions.

12. As part of these efforts to increase and ensure more stability of its income, UNHCR has continued to work towards obtaining a larger contribution from the United Nations regular budget. Over the years, this contribution has dwindled to a minimal percentage of requirements. With the support of the Advisory Committee on Administrative and Budgetary Questions, a commitment to a modest increase was obtained for the biennium 2002-2003, but the regular budget contribution still falls far short of the full amount to which the Office should be entitled as envisaged under its statute.

13. The year 2001 also witnessed the beginning of a new strategy to increase funds raised from the private and corporate sector through a network of staff and national

associations at work in 15 countries. Over $20 million were raised in the course of the year, the largest amounts being in Italy, the United States of America and Japan, with Spain and Germany close behind. The Executive Committee featured a panel discussion on "broadening support to refugees" at its fifty-second session, to help raise awareness of the potential partnership between humanitarian work and the corporate world and civil society. For durable results, however, a consistent effort will be required, which in turn demands an investment of resources by the Office.

C. Financial results

14. The UNHCR voluntary funds balance (without the United Nations regular budget line of $20.4 million) as at 1 January 2001 was $128.4 million. This, together with the voluntary contributions of $779.2 million, interest income of $4.7 million, miscellaneous income of $4.8 million, cancellation of prior years' obligations of $20 million, and taking into account the currency exchange losses of $14 million and prior years' adjustments of $8.4 million, resulted in funds available totalling $931.5 million. Expenditures amounted to $782.6 million. After taking into account the above, the fund balance as at 31 December 2001 reflected a net surplus of $148.9 million, which are carried forward to the year 2002.

15. Statement I shows the income, expenditure and the changes in reserve and fund balances of the voluntary funds administered by UNHCR. Statement II shows UNHCR assets, liabilities, reserves and fund balances for the voluntary funds.

16. Statement III shows the cash flow for the voluntary funds administered by UNHCR for the year ended 31 December 2001, and that UNHCR had $140.5 million cash and term deposits at the end of the year 2001.

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2001. The Board has also reviewed the operations of the voluntary funds administered by the High Commissioner at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Geneva and at offices in Bosnia and Herzegovina, the Democratic Republic of the Congo and the United Republic of Tanzania for the same period.

The Board's main findings are as follows:

(a) The unliquidated obligations reported in the financial statements ($74 million) are not recorded in the UNHCR general ledger, but are equal to the difference between spending authorizations and disbursement; as a consequence, in this regard, the financial statements present only an estimation of the UNHCR expenditure for the year, instead of reflecting the actual expenditure;

(b) From June 2001 to June 2002, UNHCR succeeded in reducing by $43.9 million the expenditure not yet justified by implementing partners' financial reports; as at 21 June 2002 a total expenditure of $4.3 million relating to the years from 1994 to 2000, and $7.5 million relating to 2001, remained without such financial reports;

(c) One country has continued to deny UNHCR access to accounting records of implementing partners with expenditures totalling $4.1 million in 2001;

(d) Within the $204.7 million 2000 expenditure covered by audit certificates received at the end of March 2002, the Board reviewed $124 million and found that audit certificates for $106 million (86 per cent) lacked reference to the implementing partner financial report, of which $91.5 million pertained to implementing partners not required to present them under UNHCR rules. Another $27.6 million had no clear certification that funds had been used in accordance with the project agreements;

(e) As an overall result, UNHCR has insufficient assurance that the funds are properly used, even after enough time has elapsed for submission of the certificates;

(f) Contrary to the UNHCR statute, the United Nations regular budget does not fund most of UNHCR administrative expenditure: in 2001 it funded only 37 per cent of the management and administration costs, or 8 per cent, when including programme support costs;

(g) Available reserves at the end of 2001 ($92.4 million) were, as in other United Nations entities, far from being sufficient to cover the staff termination liabilities estimated at some $228 million;

(h) Pledges for contributions made in currencies other than the United States dollar are recorded at the United Nations exchange rate at the time of recording the pledge, but UNHCR does not hedge against the related exchange rate risks; as a consequence, currency exchange losses on pledges recorded in the 2001 financial statements amounted to $12.4 million;

(i) The current UNHCR information system, which is different from the United Nations core Integrated Management Information System (IMIS), is not an integrated system. The configuration and the number of applications leave it open to a considerable risk of errors. Because of an expected change to a new system, there have been few upgrades, and the gap between the current system and functional requirements has widened;

(j) The introduction of a new system, however, has been delayed. In June 2001, UNHCR put a new Integrated System Project on hold, considering rightfully that it failed to comply with best practices for project management, as highlighted by the Board in its last report. As of May 2002, a final decision was still pending, but expenditure on the project had already amounted to some $13 million — 38 per cent of the initial budget — with no operational result.

While acknowledging the valuable progress made by UNHCR in monitoring its implementing partners, the Board made recommendations, principally to improve the accounting for expenditure, the audit certificate procedures, the cash management, and the reliability of the information systems. It has noted that, in most respects, UNHCR has actively responded to recommendations, although some have yet to be implemented.

A list of the Board's main recommendations is contained in paragraph 13 of the present report.

A. Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the High Commissioner for the period from 1 January to 31 December 2001.

2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those auditing standards require that the Board plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2001 had been incurred for the purposes approved by the Executive Committee of UNHCR; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the voluntary funds administered by the High Commissioner for Refugees presented fairly the financial position as at 31 December 2001. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

4. The audit was carried out at UNHCR headquarters in Geneva and at its offices in Bosnia and Herzegovina, the Democratic Republic of the Congo and the United Republic of Tanzania.

5. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. In 2001, the Board reviewed, in particular, cash management and the financial information systems.

6. The Board continued its practice of reporting the results of specific audits through management letters containing audit findings and recommendations to the Administration. The practice allowed an ongoing dialogue with the Administration on issues arising from the audit.

7. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR. The Administration confirmed the facts on which the Board's observations and conclusions were based and provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial issues and management issues, respectively.

8. The Board's main recommendations are reported in paragraph 13 below. The detailed findings are discussed in paragraphs 18 to 101.

1. Previous recommendations not fully implemented

9. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has highlighted separately below those recommendations that have not been fully implemented.

10. Two major recommendations made by the Board between 1995 and 1999 have yet to be implemented. The Board recommended that the Administration:

(a) Make the preparation of work plans an integral part of the project-planning and monitoring process (1995, 1996, 1998 and 1999);

(b) Ensure complete and accurate disclosure of non-expendable property and conduct physical stock checks on a regular basis (1996, 1997, 1998 and 1999).

11. On the first recommendation, the Board noted that the production of a guide for use of work plans when preparing projects and subprojects has not been finalized within the initially foreseen time frame, as UNHCR has faced staffing and operational problems. However, a first draft of a mini-guide has been circulated for review and comments of staff. With regard to the second recommendation, the Board noted that the value of non-expendable property was still understated in the 2001 financial statements, at $252.4 million for the acquisition value and $43.5 million for the depreciated value. As highlighted in January 2002 by the Office of Internal Oversight Services (OIOS), some 1,500 headquarters items were not recorded, assets in the custody of implementing partners were not fully accounted for and some 4,000 items were recorded at a default value, understating the current value by some $4.8 million. The last physical inventory of headquarters assets was started in 1999 but never completed. UNHCR is committed to reducing the default values in its asset management system to its minimum by the end of 2002. **The Board encourages UNHCR to improve the overall situation.**

12. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made by the Board in its report for the year ended 31 December 2000.[1] Details of action taken and the comments of the Board are outlined in the annex to the present report.

2. Main recommendations

13. The Board recommends that UNHCR:

United Nations system accounting standards

(a) Modify its accounting policy and financial system on expenditure in order to comply with United Nations system accounting standards through an accurate accounting of disbursements and valid unliquidated obligations (para. 38);

Implementing partner expenditure

(b) Assess the feasibility and cost-effectiveness of modifying the rules on the control of implementing partners expenditure, with a view to obtaining

[1] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5).

audit certificates covering the financial reports submitted by the international non-governmental organizations and governmental partners; monitor corrective action taken by field offices in case of audit certificates with qualification or major findings and document the follow-up; consider the establishment of a comprehensive database on local audit resources history and results to facilitate audit monitoring and risk assessment (paras. 63 and 73);

Cash management

(c) Manage exchange rate risks by adopting a more proactive, hedging stance (para. 78);

(d) Set and regularly update a comprehensive database in respect of bank services, based on written agreements, and launch a competitive bidding for all headquarters bank accounts, in order to obtain the best condition and services (para. 80);

Information systems

(e) Address the current functionality deficiencies and define a clear development strategy needs for its Financial Management Information System (FMIS), factoring in the technological delays that have built up with FMIS developments over the last few years, and the decisions that will be taken to restart the Integrated System Project or a similar project and its provisional roll-out date. The Board further recommends that, as long as FMIS produces the accounts, a risk-estimation procedure be implemented (para. 88);

(f) Consult with the United Nations Secretariat and other relevant United Nations entities to ensure that in terms of cost-benefit the present diversity of information systems approaches is in the best interest of Member States and of the beneficiaries of United Nations programmes; ascertain that there are no ready-made solutions, even at the cost of alterations in current UNHCR procedures, preferably within the United Nations system (para. 100).

14. The Board's other recommendations are presented in paragraphs 21, 29, 31, 41, 53, 56, 66, 68, 71, 82, 84, 90, 94.

3. Follow-up on special requests from the General Assembly and the Advisory Committee on Administrative and Budgetary Questions

15. The General Assembly, in its resolution 56/233 of 24 December 2001, reiterated its position that a biennial audit would give UNHCR more time to implement the recommendations of the Board and would also facilitate the timely submission of audit certificates by implementing partners. UNHCR has indicated that it "is not planning to move to a biennium cycle, the main reason for that position being the specific nature of UNHCR's work and its related planning and funding aspects".

16. While noting the UNHCR position, the Board has examined with UNHCR the legal and technical elements of the issue, in order to provide further data to the General Assembly, and concludes that:

(a) Changes towards a biennial audit would require minor legal modifications in the UNHCR statute and Financial Rules. The General Assembly would have to modify the timing pattern of its review of the arrangements for the Office of the High

Commissioner. The General Assembly determines periodically whether the Office should be continued: this has been done thus far on a five-year basis, and most recently, for a period extending to 31 December 2003. To ensure consistency between the UNHCR accounts and the biennial reports of the Board, it should be done on the base of a multiple of two years, beginning on 1 January 2004. The Financial Rules of UNHCR, which specify annual audits, would have to be likewise modified;

(b) More materially, such a change would require prior alterations in the UNHCR information system. The Board, mindful of the costs and perils of software customization, considers that it might be costly and inefficient to request UNHCR to modify its present data-processing system, soon to be replaced, but that an estimate of the cost of the adaptation of its next system to a biennial audit cycle would be desirable. The Board also notes that, if the cost is limited, such an eventuality should be provided for;

(c) A biennial audit would be consistent with the overall United Nations audit cycle. However, the uniqueness of UNHCR, such as its management and reporting cycle, have to be taken into account.

17. **The Board recommends that (a) should the General Assembly wish to pursue the matter, it should request UNHCR to perform a detailed review and cost-estimate of the modifications implied by a biennial cycle; and that (b) regardless of the outcome, UNHCR examine the cost of taking into account in its new information system the possibility of biennial cycles.**

B. Financial issues

1. Financial position

18. The UNHCR financial statements relate to the voluntary funds administered by the High Commissioner for the period from 1 January to 31 December 2001. Apart from these voluntary funds, UNHCR receives funding from the United Nations regular budget. The related assessed contributions are disclosed for information in schedule 1 to the UNHCR financial statements and are reported in the United Nations General Fund financial statements (vol. I).

19. UNHCR relies almost entirely on income from voluntary contributions, which amounted to $779 million in 2001 while regular budget resources totalled $20 million (2.5 per cent of voluntary contributions). According to the statute, the "administrative expenditure relating to the functioning of the Office of the High Commissioner shall be borne on the budget of the United Nations". "Administrative" is commonly understood as opposed to "operational". It refers to categories of costs as defined in note 5 to the financial statements, and covers therefore either (a) in a restrictive meaning, the "management and administration costs" relating to headquarters, or (b) when construed in a more extensive meaning, "programme support costs", that is, of a technical, logistical or administrative nature, both at headquarters and in field offices.

20. Contrary to the UNHCR statute, the United Nations funded in 2001 only 37 per cent of the management and administration costs, or 8 per cent when including programme support costs. In its resolutions 52/220 and 54/249, the General Assembly requested the Secretary-General to review the funding of the Office of the High Commissioner for Refugees from the regular budget above the current

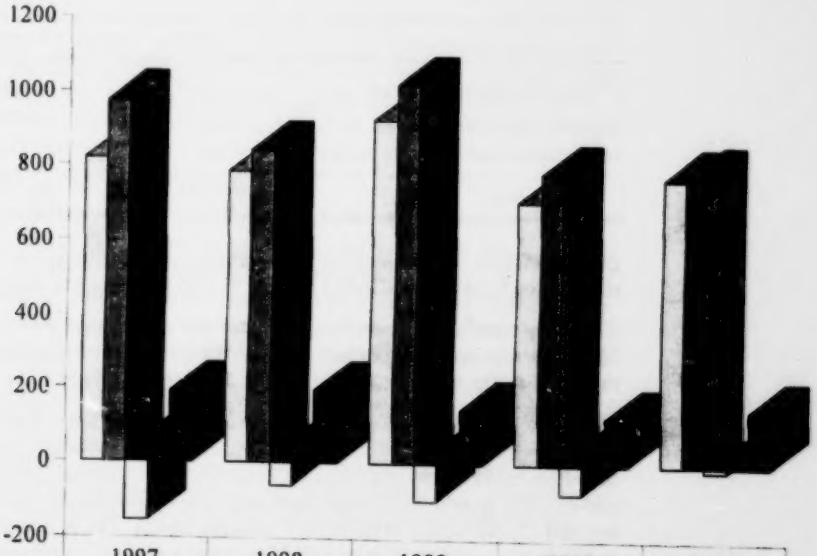
proposed level. UNHCR indicated that the United Nations Secretariat had agreed in principle to phased increases over the three coming bienniums, and that the proposal was being discussed by the competent bodies of the General Assembly.

21. **The Board recommends that: (a) UNHCR formally state the scope of "administrative expenditure"; and (b) the UNHCR statute be eventually amended should the planned phased increases from the United Nations regular budget not be sufficient to fund UNHCR administrative expenditure.**

Overall financial position

22. The following graph and table 1 reflects the financial position over the past five years and the level of reserves compared to the longer-term liabilities disclosed in note 13 to the financial statements.

Table 1
Financial position 1997-2001
(in millions of United States dollars)



	1997	1998	1999	2000	2001
□ Income from all voluntary sources	820	784	927	710	775
■ Expenditure	974	842	1023	784	783
□ Shortfall of income over expenditure	-154	-58	-96	-74	-8
■ Prior year adjustments	76	63	45	57	29
■ Reserve and fund balances,end of year	191	196	145	128	149

23. Over the period, income has declined from $820 million to $775 million (6 per cent), and expenditure from $974 million to $783 million (24 per cent). Although shortfalls of income over expenditure were partly covered by prior year adjustments, UNHCR reserves have been drawn upon to meet shortfalls, and have been reduced from $191 million to $149 million (28 per cent) over five years.

24. However, the trend has been reversed in 2001. The shortfall of income over expenditure has been reduced. This is partially owing to the restriction of 2001 expenditure by the new High Commissioner at the level of expected income, notwithstanding the Board's finding on unliquidated obligation accounting as mentioned below. In addition, total reserves increased by $20 million following an increase of $42 million in the Supplementary Programme Fund reserves.

25. As regards the liquidity position, UNHCR has maintained its assets to liabilities ratio at 2.4:1, with assets of $255 million and liabilities of $106 million (compared with $217 million of assets and $89 million of liabilities at the end of 2000.

Table 2
Liabilities for end-of-service and post retirement benefits
(in millions of United States dollars)

	1999	*2000*	*2001*
After-service health insurance	230	260	91
Accrued annual leave	25-30	18-20	19-21
Termination benefits	22-27	105	116
Total range	**277-287**	**383-385**	**226-228**

26. Evolution of liabilities for after-service health insurance, accrued annual leave and termination benefits is reflected in table 2, with the spread as indicated by UNHCR.

27. The termination benefits liabilities have increased fivefold between 1999 and 2000. As mentioned in its last report,[1] the Board examined the revised estimates of the liability for termination benefits and considered them to be reasonable.

28. The after-service health insurance liabilities have decreased by a factor of three between 2000 and 2001, after consulting an actuary. The actuarial study was based on 5,046 active staff and 323 retirees as at 1 January 2000, when figures at the end of 2001 would have been more accurate — and would have changed the liability amount (5,208 active staff as at 1 January 2002) There is a significant discrepancy between the number of active staff used for estimating after-service health insurance liabilities (5,046 staff members) and the number used for annual leave and termination benefits estimates (5,881), mostly owing to 700 additional staff members recently recruited in Afghanistan and not yet recorded in the UNHCR personnel database.

29. **The Board recommended that UNCHR adopt a consistent policy with regard to the number of staff members to be taken into account for calculation of termination liabilities. UNCHR agreed.**

30. Reserves and fund balances held by UNHCR at the end of 2001 amounted to $148.9 million, out of which $56.5 million was earmarked for specific purposes

($12.4 million for the Medical Insurance Plan, $6.1 million for the Junior Professional Officers Fund and $38 million for the Working Capital and Guarantee Fund). Available, non-earmarked reserves ($92.4) are far from being sufficient to cover the staff termination liabilities as estimated in note 12 (some $228 million as reported above), which is a matter of great concern. UNHCR is aware of the unfunded liabilities, which is a United Nations system-wide problem currently under review.

31. **The Board recommends that UNHCR, in conjunction with United Nations Headquarters, review the funding mechanism and targets for end-of-service liabilities in line with other United Nations organizations.**

2. United Nations system accounting standards

32. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 2001 conformed to the United Nations system accounting standards. Further to the Board's audit, UNHCR has made four major adjustments so that they be generally consistent with the standards. Those adjustments relate to pledges receivable, a transfer from the Junior Professional Fund to the Annual Programme Fund of fees for administrative management ($2.75 million), a reduction in income of the Medical Insurance Plan (by $1.36 million), disclosure of ex gratia payments (increased by $838,391). Assets as at 31 December 2001 have accordingly been reduced from an initial $257 million to $255 million and the 2001 Fund balance has been reduced by the same amount. In addition, further to the Board's requests, notes to the financial statements now provide additional details on the accounting of in-kind contributions, and the accounting change regarding Medical Insurance Plan premiums. After these adjustments, the main outstanding problem relates to the accounting for expenditure, as explained below.

33. As expenditure, UNHCR charged the amount of allocations provided through "letters of instructions", which are internal spending authorizations for administrative and operational projects. At the end of a fiscal year, the difference between the letters of instruction amounts and the disbursements made in the year is deemed equal to unliquidated obligations and reported as such in the financial statements, regardless whether or not such unliquidated obligations represent actual commitments. In other words, the expenditure amount reported in the financial statements represents not only disbursements and valid unliquidated obligations (funds committed through a purchase order, a contract or an agreement with an implementing partner), in compliance with the United Nations system accounting standards, but also the remaining balance, neither disbursed nor committed, under the concept of "unliquidated balances". In the absence of an audit trail, these are invalid figures.

34. Therefore note 2 (c) to the financial statements states that: "estimates are used in the context of expenditure recognition ... at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations", except that these are not really "estimates", but simply the difference between the budget as reflected in the obligated amounts, revised if need be at year-end, and the disbursements.

35. The actual unliquidated obligations, as opposed to those resulting from the mere difference between budget authorizations and disbursements, are backed by several reports issued from different systems or sources: those relating to purchase orders and contracts managed by headquarters are recorded and detailed in a report issued by a specific procurement information system (and not in the Financial and Management Information System (FMIS) general ledger); unliquidated obligations

relating to travel and staff are recorded and detailed in a FMIS report (but again, not in the FMIS general ledger). In addition, $37.8 million of field unliquidated obligations are not recorded in any financial system and are only backed by a manual compilation of information provided by the country offices. Such information would often not substantiate obligations in compliance with the United Nations system accounting standards.

36. At year-end, there are unavoidable differences between the unliquidated obligations amount reported in the financial statements and the amount of actual unliquidated obligations resulting from the above-quoted reports. Overall, in 2001, unliquidated obligations reported in the financial statements was $74 million while the unliquidated obligations amount backed by "reports" was $71 million, of which, as stated above, $37.8 million in field unliquidated obligations were often not properly documented.

37. UNHCR agreed with the Board's analysis and concurred that expenditure should be more properly accounted for. However, it explained that changing the current accounting policy and accounting for unliquidated obligations in the general ledger would imply in-depth modifications of its current Financial and Management Information System. UNHCR is committed to achieving compliance with normal accounting practices when its new accounting software is implemented. As at May 2002, a date for such implementation was still to be set, and it is not likely to occur before 2004.

38. **The Board, emphasizing the importance of compliance with the United Nations system accounting standards, and taking into account the commitment of UNHCR to attain it through a prompt implementation of a new information system, recommends that UNHCR modify its accounting policy and financial system to achieve an accurate accounting of disbursements and valid unliquidated obligations.**

3. Write-off of losses of cash, receivables and property

39. UNHCR wrote off cash and accounts receivable amounting to $67,214 during the year, in accordance with United Nations financial regulation 10.4. With regard to non-expendable property and other categories of losses, the amounts written off during 2001 were reported to the Board as follows (in United States dollars):

Table 3
Write-off of losses of property

Reason for loss	*$*
Accident	50 583
Hijacking	31 660
Theft	399 208
Looting	80 164
Loss of property	2 696
Damaged/destroyed	14 199
Wear and tear	2 823
Total	**581 333**

40. UNHCR provided the Board with explanations for all the losses and write-offs, and the Board is satisfied that appropriate action has been taken in the circumstances. However, refunds due are recognized only when the money is received; this does not allow for the best monitoring of amounts to be recovered.

41. **The Board recommends that, whenever a party is held responsible for losses of cash, receivables and property and asked to refund the Organization, UNHCR promptly record the related amounts on an accrual basis to improve control and accountability.**

4. Ex gratia payments

42. At the Board's suggestion, UNHCR has disclosed in note 5 (b) to the financial statements an ex gratia payment for the transfer of $856,127, coming from a national committee, in favour of a private charity. This charity, recently created under Swiss law with a former High Commissioner as founding president, aims to promote post-primary education for refugee children. In addition, the Board has noted that the Swiss foundation benefits from other UNHCR advantages, estimated for 2001 at $250,000, for office space and support staff, as now disclosed in the note mentioned above. UNHCR has agreed to sign a service agreement with the Swiss foundation, and has indicated that it plans to terminate such services at the end of 2002.

43. The High Commissioner approved $1,344,000 (of which $838,391 was disbursed in 2001 and $500,000 in May 2002) in ex gratia compensation to the families of three staff members who died in service in 2000.

C. Management issues

1. Implementing partner expenditure

Controls in place

44. United Nations agencies frequently entrust their operational projects to national entities as "implementing partners" under the "national execution and implementation arrangements" guidelines. UNHCR generally relies on non-governmental partners to implement projects; it undertakes direct implementation only "under exceptional circumstances". UNHCR indicated that $283.1 million out of $431.4 million (65.6 per cent) of operational expenditure was accordingly implemented by governmental or non-governmental partners, according to data available as of 15 April 2002. The proportion was 69.1 per cent in 2000 ($311.1 million out of $450.4 million). The figure of $551 million in programme expenditure provided in the financial statements includes emergency projects of $54 million, care and maintenance projects of $193 million, repatriation projects of $91 million, local settlements projects of $89 million and resettlement projects of $5 million and protection, monitoring and coordination projects of $119 million.

45. Guidance to and monitoring of implementing partners is therefore of paramount importance and is achieved through the following procedures:

(a) UNHCR transfers responsibilities such as procurement, recruitment, accounting and reporting to its implementing partners. It controls the expenditure through their quarterly "Subproject monitoring reports" submitted to the concerned field office, which verifies the financial data, supporting documentation and

monthly bank statements of the partner before forwarding the report to UNHCR headquarters. The reports are therefore the main monitoring tool;

(b) As a second step, following a Board of Auditors' recommendation, implementing partners have been requested since 1997 to submit external "audit certificates" obtained from local external auditors;

(c) Internal audits are carried out by the Office of Internal Oversight Services in the Field with the objective, inter alia, of determining whether implementing partners' accounting and internal control systems ensure completeness and accuracy of financial information submitted to UNHCR.

Control of implementing partner expenditure through the subproject monitoring reports

46. As mentioned by the Board in its previous reports, UNHCR signs with its implementing partners subproject agreements setting out the budget and a plan of cash advances that UNHCR will make to the partner. Actual advances depend on the progress achieved and the level of expenditures reported by the partner in the subproject monitoring report. UNHCR controls advances to the implementing partners through a project expenditure control (X21) account that is cleared once the subproject monitoring report has been verified by the field office.

47. The Board qualified its audit opinion on the 2000 financial statements[1] based on a limitation of scope in respect of a total of $43.5 million of implementing partner expenditure due to absence or deficiencies of subproject monitoring reports. The amount was categorized as follows:

(a) The sum of $8.5 million represented payments made to implementing partners in 2000, but for which headquarters had not received by June 2001 appropriately approved subproject monitoring reports;

(b) The amount of $3 million represented implementing partners' expenditure that UNHCR could not check, owing to the fact that the country in which expenses were incurred denied UNHCR access to accounting records of governmental implementing partners;

(c) The sum of $18 million represented subproject monitoring reports for which the Board identified, during its field missions, serious inadequacies in their verification and validation by UNHCR staff;

(d) The amount of $14 million represented subproject monitoring reports reviewed at headquarters and for which the Board found that staff in charge of verifying the subproject monitoring report had provided limited assurance.

48. The situation for the 2001 financial statements is discussed below. Since the qualified opinion was due to issues relating to the subproject monitoring report, the Board has paid special attention in assessing to what extent UNHCR has improved its system of accountability in this respect.

49. Regarding expenditure not yet justified by the monitoring report, in its last report, the Board highlighted the considerable effort which allowed UNHCR to reduce by some $186.5 million the total X21 balances involved. However, the Board noted that, at the end of June 2001, the X21 control account recorded uncleared advances to implementing partners totalling $55.5 million for the years from 1994 to

2000. The Advisory Committee on Administrative and Budgetary Questions, having noted the progress achieved by UNHCR, trusted that further efforts would be made by UNHCR with regard to the $55.5 million outstanding advances to implementing partners (see A/56/436 (para. 4)).

50. As a result, in comparison with the above-mentioned $55.5 million balance for 2000, the Board is pleased to note that efforts during 2001 have led to a further reduction of payments made prior to 2001 and not yet justified by subproject monitoring reports. Consequently, as at 21 June 2002, the outstanding payments made between 1994 and 2000 amounted to $4.3 million. **The Board further encourages UNHCR to continue its efforts to obtain missing subproject monitoring reports.**

51. As regards payments made to implementing partners in 2001 and reported as expenditure in the 2001 financial statements, $7.5 million was still not justified as at 21 June 2002.

52. As regards the case of the denial of access to accounts by one Member State, noted in reports by the Board of Auditors and the Office of Internal Oversight Services, the Advisory Committee on Administrative and Budgetary Questions stated "that the issue of denial of access to the accounting records of implementing partners, on which the Committee had commented in previous reports (see, for example A/53/513, paras. 95 and 96), continues to be a very serious problem with a potential for fraud. The problem should be thoroughly examined by the administration of UNHCR in order to determine whether the failure to provide access to accounting records is due to the lack of capacity of implementing partners or rather reflects the lack of will to cooperate with UNHCR. Should the latter be the case, the Committee requests that the issue be addressed at the highest level of UNHCR administration and, if necessary, be brought to the attention of the Secretary-General" (A/56/436, para. 6). UNHCR insistently tried in 2001 to access the original documents supporting the use by the Member State of the 2001 funds, which amounted to $4.1 million. However, the Administration indicated that, further to a field mission carried out in June 2002, the governmental partners have given assurance that their accounts would be open.

53. **The Board recommends that UNHCR verify without further delays the expenditure reported by the governmental partners.**

54. As regards the effectiveness of checks performed by the field officers on the subproject monitoring reports, the Board is pleased to report on improvements noted during its field visits: regular financial monitoring visits are made to assess the reliability of implementing partners' accounting, budgetary and internal control systems, in order to obtain reasonable assurance that the figures reported are complete and accurate. Programme officers still report numerous issues, which they are increasingly monitoring, such as:

(a) Lack of expertise from non-governmental organizations — insufficient knowledge of or compliance with UNHCR procedures;

(b) Difficulties in reconciling implementing partners' accounts and incompatibility between the accounting system of UNHCR and of the non-governmental organizations;

(c) Difficulties in verifying expenditures for non-governmental organizations' international staff and overhead costs (difficulty in accessing supportive documents), and lack of supporting documentation;

(d) Late submission of subproject monitoring reports, mistakes in the contents and attempts to manipulate cost figures;

(e) Non-authorized budget adjustments. Cancellation of activities without consulting UNHCR;

(f) Incorrectness of currency implementation (United States dollars instead of local currency) or impossibility to track some disbursements, owing to exchange rate variations;

(g) No separate bank accounts. Substantial number of disbursements in cash;

(h) Payments by the implementing partners for services or goods disbursed in advance;

(i) Difficulties in getting the unspent balances from the implementing partners. Non-refund of miscellaneous income;

(j) Absence of narrative report; failure to achieve an objective.

55. For 70 per cent of an expenditure of $48 million in a sample of 24 subproject monitoring reports that the Board reviewed at UNHCR headquarters, a reasonable assurance was provided by the monitoring of the amount reviewed. The remaining 30 per cent ($14.6 million) was either not properly signed by the authorized UNHCR staff or the two officers required by UNHCR regulations, or the figures were altered and crossed out. In this respect, the Board welcomed the new format for the reports, issued in April 2002, to the extent that it is likely to improve the accountability of both the implementing partners and UNHCR. It clearly states the meaning of the certification made by the partner (certifying that the information in the report is based on its accounts and reflects the financial situation of the project and that funds have been used in accordance with the project agreement) and the extent of the verification carried out by UNHCR (completeness, accuracy and compliance with the agreement).

56. **The Board encourages UNHCR to continue its efforts in verifying subproject monitoring reports effectively.**

Control of implementing partner expenditure through audit certificates

57. The Board examined both rules and practices with a view to assessing whether: (a) the rules were relevant vis-à-vis their purpose as defined in UNHCR Manual, that is, to ensure that "the funds provided by UNHCR have been used for the purpose and intent, and in accordance with, the budgetary provisions of the agreement signed between UNHCR and the implementing partner"; and (b) the certificates were issued in a timely manner and followed up in such a way that action can be taken when necessary.

58. To carry out its review, the Board focused on audit certificates related to 2000 expenditure entrusted to international non-governmental organizations ($148 million), Governments ($76.6 million) and local non-governmental organizations ($68.7 million). The focus is not on the latest, 2001 expenditure, since the deadline for their submission is six months after liquidation date of the project or after the international non-governmental organizations fiscal year, that is, after the present report was to be issued. Out of the 621 audit certificates received as at 25 March 2002, the Board reviewed 375 certificates totalling $123.8 million (42 per cent of the 2000 operational expenditure executed by non-governmental organizations and Governments).

59. Audit certificates are intended to provide UNHCR with the assurance that expenditure has been incurred for the purpose of the project. Since expenditure is reported in the subproject monitoring reports, this financial report should be the one audited. Yet, this is thus far the case only for national non-governmental organizations. For this category, auditors have had to audit the subproject monitoring report itself since 1998 and to produce a management letter since fiscal year 2001. However, despite the latest UNHCR efforts, compliance remains quite unsatisfactory, since for 85 per cent of the expenditure reviewed in the sample, the monitoring report was still not mentioned in the audit certificates.

60. For international non-governmental organizations, UNHCR accepts a "single audit", carried out by the non-governmental organization's external auditor. The only requirement is that UNHCR funding be clearly identified in the non-governmental organization's consolidated audited financial statements, and that the opinion clearly indicates that UNHCR funds were duly included in the "audit". Since the monitoring report is not included in the scope of the independent audit, UNHCR receives no assurance from the external auditors of international non-governmental organizations that the figures therein are accurate. These rules, already deficient, were not even complied with in a significant proportion in that audit certificates covering 33 per cent of the expenditure reviewed by the Board did not clearly state that UNHCR funds were used in accordance with agreements.

61. For governmental partners, requirements call for a "certificate issued by the appropriate government audit authority, together with such comments as the auditor may deem appropriate in respect of project operations generally and, in particular, the financial situation as reported by the Government". But 95 per cent of the 56 certificates, for an amount of $31.6 million that the Board reviewed, do not mention the subproject monitoring report data nor provide any comment, and therefore give no assurance that the UNHCR requirement has been complied with.

62. The overall result of both rules and practice for the three categories of partners is that, out of the $123.8 million covered by certificates reviewed by the Board, $106 million lacked subproject monitoring report audit (86 per cent). Of the same $123.8 million, $27.6 million also had no clear certification of compliance with rules for the use of funds. For local non-governmental organizations, the Board considers that the gap between the certification rules and their implementation remains at an unacceptably high level of risk, while non-compliance with UNHCR rules regarding international non-governmental organizations and governmental partners is such that UNHCR has insufficient assurance through audit certificates that funds are properly used.

63. **The Board recommends that UNHCR: (a) mobilize more adequate means to ensure timely and full compliance with existing rules; (b) assess the feasibility and cost-effectiveness of adjusting present audit requirements, such as expanding the procedure for local non-governmental organizations to cover international non-governmental organizations and governmental partners, including independent subproject monitoring report audit certification and management letter.**

Auditor selection

64. Regarding the independence and expertise of auditors for governmental projects, UNHCR directives are that the Supreme Audit Institution or the Ministry

in charge of Finance should conduct the audit. One tenth of the 2000 UNHCR-related expenditures by Government were audited in accordance with this rule. Over nine tenths of the audit coverage was entrusted by Governments to private firms or ministries other than the ministry in charge of finance. Timeliness is, of course, of the essence. For instance, in one country, the audit of the project implemented by a governmental authority is issued as part of an overall Auditor-General's report issued only every two or three years. UNHCR has, in this case, discussed the possibility of ad hoc arrangements, but so far without success.

65. Most non-governmental organizations choose and pay their own auditors. However, some UNHCR field offices directly engage qualified external auditors, after a competitive process, in order to ensure that the audits are conducted in a professional and non-biased manner.

66. **The Board recommends that UNHCR: (a) with the assistance of the Office of Internal Oversight Services, define the requirements for government audits and the resulting audit certificates and provide guidance, as has been done for local non-governmental organizations; (b) when a public audit institution is not available, invite Governments to engage private audit firms selected to perform the audit of government-implemented subprojects; (c) include in its guidelines specific procedures and predetermined criteria to ensure that the local external auditors possess the required independence, integrity and technical competence and are appropriately monitored when they come from the private sector, and that they are provided with adequate audit terms of reference.**

Audit resources

67. There are no guidelines on audit funding. UNHCR is therefore unable to ensure consistency in the funding and scope of audits, and to monitor the cost-effectiveness of the audit function. Government partners usually provide the audits free of charge, while international non-governmental organizations finance the audits directly or through UNHCR funding for overhead costs (for which no detailed breakdown is required). National non-governmental organizations charge the cost of the external firm of auditors to the project.

68. **The Board recommends that UNHCR request implementing partners to budget and disclose the resources allocated for certification in all cases and to develop guidelines for an effective monitoring of audit resources.**

Monitoring of deadlines for issuance of audit certificates

69. Completion deadlines were unified in January 2001 for governmental partners and national non-governmental organizations which are now requested to submit audit certificates within six months after the liquidation date of the project. International non-governmental organizations are requested to produce their audit certificates within six months at the end of their fiscal year, which may or may not be a calendar year. Therefore, the bulk of audit certificates can realistically be expected more than six months after the liquidation date.

70. However, this is not the case for the majority of the funds. With regard to audit certificates on 2000 expenditure, the overall situation as at 25 March 2002 was as follows: out of the total of expenditure executed in 2000 by non-governmental organizations and Governments ($293.2 million), the audit certificates received

covered $204.7 million (70 per cent). This means that 15 months after the end of 2000, 30 per cent of the 2000 expenditure had not been covered by audit certificates. This low rate is a matter of concern. At the same date, no audit certificate had been submitted for about 23 per cent of the expenditure incurred in 1998 (representing $81 million) and for 17 per cent of the expenditure incurred in 1999 ($70 million).

Table 4
Submission of audit certificates

Year	*Expenditure (millions of United States dollars)*	*Percentage of expenditure covered by audit certificates received by 30 November, year + 1*
1998	339	48
1999	401	43
2000	293	47

71. **While acknowledging that in some circumstances audits cannot be performed, the Board notes with concern the lack of improvement over 1998 and recommends that UNHCR enforce deadlines for submission of audit certificates.**

Table 5
Results of audit certificates

	Qualified opinion		*Significant finding*	
Fiscal year 2000	*(millions of United States dollars)*	*Percentage of expenditure*	*(millions of United States dollars)*	*Percentage of expenditure*
Governments	-	-	0.2	0.7
National non-governmental organizations	0.5	3	5.1	29
International non-governmental organizations	1.4	2	20	26
Total	**1.9**	**1.5**	**25.3**	**20**

72. In the audit certificates covered by the Board's review, significant findings were provided for $25.3 million expenditure (table 5). A qualified opinion was expressed for 1.5 per cent of the expenditure. UNHCR has acted upon this situation in some countries: in one case, the recommendations made by the auditors led to the cancellation of the sub-agreement and to the recovery of funds from one implementing partner. In another case, a plan was prepared to strengthen the capacity of a non-governmental organization to deal with urban refugees and to improve its internal controls; when performance did not improve to the required level, a new implementing partner was selected to replace that non-governmental organization. Other field offices did not provide proof of audit follow-up.

73. **The Board recommends that UNHCR: (a) monitor corrective action taken by field offices in cases of audit certificates with qualifications or major findings, and document the follow-up; and (b) consider the establishment of a comprehensive database on local audit resources history and results to facilitate audit monitoring and risk assessment.**

74. In conclusion, despite valuable progress undertaken in the recent period, the Board is of the opinion that the audit certificates still do not provide sufficient assurance of the proper use of funds.

Control of implementing partner expenditure through field visits undertaken by the Office of Internal Oversight Services

75. The Board relies heavily on UNHCR internal audit by the Office of Internal Oversight Services. It reviewed the reports of the Office of Internal Oversight Services on implementing partners completed in 2001, which covered 128 implementing partners with expenditure amounting to $170.7 million. The Office of Internal Oversight Services indicates whether a reasonable assurance of proper use of funds entrusted to implementing partners can be obtained, and whether the implementing partner accounting system and internal controls are satisfactory. Out of $170.7 million, the Office of Internal Oversight Services found that it could not have a reasonable assurance for $53.9 million (31.6 per cent), that the accounting systems were not satisfactory for $52 million (30.5 per cent) and that the internal controls were inadequate for $44.9 million (26.3 per cent). These findings were confirmed by the few field visits implemented by the Board.

76. **The Board notes with grave concern the high level of deficiencies among implementing partners, as audited by the Office of Internal Oversight Services.**

2. Cash management

Exchange risk management

77. Since 2000, pledges for contributions made in currencies other than the United States dollar have been recorded at the United Nations exchange rate at the time of recording the pledge. UNHCR runs the risk of obligating pledges at a dollar value which, due to exchange rate fluctuations, will not fully materialize at the time of payment. Such fluctuations may substantially affect income insofar as UNHCR does not hedge against the related risks. Indeed, loss on exchanges on pledges recorded in the 2001 financial statements amounted to $12.4 million.

78. **The Board recommends that UNHCR manage exchange rate risks by adopting a more proactive stance, as do other United Nations organizations dealing with similar issues.**

79. As at 31 December 2001, cash and term deposits amounted to $140.5 million deposited in some 30 headquarters and 400 field office bank accounts. There were no available written contracts for headquarters bank accounts. UNHCR was therefore unable to provide comparisons between financial institutions in terms of costs or earnings. Since the Board's review, UNHCR has requested all banks handling headquarters accounts to provide a copy of their General Conditions. The Board also noted that all headquarters banks were retained without competitive bidding.

80. **The Board recommends that UNHCR: (a) set and regularly update a comprehensive database in respect of bank services, based on written agreements; and (b) launch competitive bidding for all headquarters bank accounts in order to obtain the best condition and services.**

81. The Board also noted that interest obtained on the 400 field office accounts amounted to $120,150, while bank charges for those accounts reached $684,727,

which may leave room for more favourable banking conditions. UNHCR indicated that, out of $684,727 of bank charges, $150,000 was incurred with two banks that are in a monopolistic position.

82. **The Board recommends that UNHCR continue its efforts to streamline and optimize the management of its field office banking operations.**

Bank signatories

83. UNHCR officers act as bank signatories and provide the last internal control before UNHCR cash is disbursed. The list of bank signatories as reviewed by the Board at year-end 2001 disclosed that rules were not always complied with. While two Professionals (or, when circumstances so warrant, at least one Professional), or higher level staff are required by UNHCR financial rule 5.11, one General Service staff member can be one of the two bank signatories for all headquarters accounts. In 10 field locations, General Service staff members were acting as single signatories. For 21 bank accounts, signatories were no longer UNHCR staff members and sometimes could act alone.

84. **The Board recommends that UNHCR ensure that all bank signatories are UNHCR staff, designated in compliance with its rules.**

3. Information systems of the Office of the United Nations High Commissioner for Refugees

85. As stated in the previous report of the Board, in 1998, UNHCR launched the Integrated System Project to provide the Organization with an "enterprise resource planning", integrated management tool. In 1999, it purchased a commercial software package. A supplier was selected for implementing the project on the basis of a cost proposal of $17.9 million to cover all external costs for the changeover, to be completed by 2002. The entire project implementation was to be spread over 15 quarters at a global cost of $34 million, including internal costs. In June 2001, the new leadership of UNHCR put the Integrated System Project on hold, considering, rightfully, that it failed to comply with best practices for project management (such as for project lifecycle, requirements, plan, budgeting costs, monitoring costs against targets and deliverables), as highlighted by the Board in its last report. As a result, the current UNHCR information system continues to be used until the Integrated System Project is restarted or another solution rolled out. In this context, the Board assessed the risks of the current Financial and Management Information System (FMIS) and reviewed the status of the Integrated System Project, together with the financial impact of the decision to put the project on hold.

86. Since the Board's review in January 2002, measures have been taken by UNHCR with a view to addressing urgent preliminary issues. An Information Resource Council has been established, and so has a line of command for FMIS.

Financial Management Information System

87. FMIS is not an integrated system. Each application is "isolated" and data can only be exchanged via interfaces. This configuration and the excessive number of applications expose UNHCR to a considerable risk of errors, notably with regard to the transmission of data. Furthermore, while it is based on a technology first rolled out in the 1980s, FMIS has not been upgraded in line with the same generation (better

interfaces, compatibility with recent operating systems, etc.) and the gap between it and its users' functional requirements is widening. Despite the limited progress made with the Integrated Systems Project, FMIS has not been upgraded and enhanced.

88. **The Board recommends that, with a view to maintaining state-of-the-art reliability and improving the cost-efficiency of its financial and accounting management, UNHCR address the current functionality deficiencies and define a clear development strategy needs for FMIS, factoring in: (a) the technological delays that have built up with FMIS developments over the past few years; (b) the decisions that will be taken to restart the Integrated Systems Project or a similar project and its provisional roll-out date. The Board further recommends that as long as FMIS produces UNHCR accounts, a risk estimation procedure be implemented to provide the management with the indicators required to take decisions effectively.**

89. UNHCR does not have the staff needed to maintain the quality of service required for its applications. A knowledge transfer and training process is under way in the light of forthcoming retirements, but expert knowledge of the tools and functionality is still restricted to too few people. Furthermore, the concentration of knowledge heightens the risk of one or more members of the team becoming indispensable and the organization having no backup solution. While recognizing that a separation of development, maintenance, support and production functions is a valid approach in addressing many software system shortfalls, UNHCR considers the issue of data reliability to be a technical issue and not a structural one.

90. **The Board recommends that UNHCR: (a) allocate the human and budgetary resources required to maintain the current system; and (b) separate the support, maintenance, development and production tracking functions to ensure the reliability of accounting and financial data.**

Integrated System Project

91. Management tasked a working group to draw up an effective strategic plan (Corporate Operating Model) redefining the project goals and objectives. However, no work was undertaken in 2001. Following the Board's review, UNHCR issued, in April 2002, a report on "Readiness assessment and immediate action plan for enterprise resource planning implementation in the Finance and Supply Chain Divisions". As at 8 May 2002, a final decision regarding the restart of the Integrated System Project had not been taken.

92. The cost of the project, as estimated in the project charter released by the selected supplier in March 2001, has increased from $34 million to over $42 million, owing to external costs having increased from $17.9 million to $27 million.

93. At the end of 2001, Integrated System Project expenditure amounted to $12.9 million — 38 per cent of the initial budget — with no operational result. The costs resulting from the suspension of the project in June 2001 have been estimated by the Board at about one tenth of that amount. The main items of expenditure between June and December 2001 are presented below:

(a) The hardware and software purchased for the project are not being used. Although UNHCR does not depreciate its assets, such investments would generally be amortized over five years (linear), representing the average lifetime of investments. The longer it takes for the project to restart, the shorter the remaining

useful life of the assets. It is not even certain that the hardware will still be suitable for future use;

(b) Maintenance costs continue to accrue each month, despite the fact that the project has been put on hold. They represent a significant percentage of the project's recurrent costs. Hardware and software maintenance are billed at the same rate as if the tool were operational. Contrary to best practices, scaled-down maintenance services until final project delivery were not negotiated at the inception stage. The cost of the freeze for maintenance over the past six months may be estimated at around 50 per cent of the annual bill, that is, $160,770;

(c) A total of 412 training modules were initially purchased from the software supplier in June 1999, and had been utilized at the beginning of 2001. A further 150 units were purchased in March 2001. Approximately 50 of these 150 training units have been used to date. As stipulated in the contract, the remaining units should have been used before 28 February 2002. As they were not, the related losses amounted to $43,400. Some trainees have left the project and their departure represents a loss in terms of know-how. Since the first training courses held in 1999, trainees have probably lost most of the knowledge acquired, as they have not used the software. If the project resumes, a number of courses that were already provided will have to be repeated.

94. **The Board recommends that UNHCR negotiate a discount on hardware and maintenance services until the project has resumed; and update the inventory of the skills acquired through the training courses, in order to optimize in due time any resumption of such trainings.**

95. If and when the project is restarted, new costs will have to be budgeted, or losses accounted for, ranging from some tens of thousands of dollars up to several millions if the current solution is dismissed and another package and supplier for implementation selected. These potential losses and costs are to be compared to the $42 million quoted above, which were the updated Integrated System Project estimate as provided by the supplier before the project was put on hold.

96. The United Nations Secretariat has developed its IMIS at a cost of over $80 million over the past decade, with a view to answering the needs of most United Nations entities. Among several such other recent developments, another United Nations agency has simultaneously prepared, in 2002, a new plan to spend some $100 million on a similar system.

97. As already noted by the Board in its previous report, UNHCR had initially looked into the possibility of using IMIS. Following an analysis of its functional requirements and a gap analysis, UNHCR discounted this possibility, as it estimated that IMIS would require too many management developments to bring it into line with its specific needs. In hindsight, the question remains open as to whether the failure to provide a timely solution, and the travails before implementing one, have not been much more expensive than opting for IMIS.

98. Regarding intra-United Nations information and communication technology coherence, the distinction is made by UNHCR between an "information and communication technology approach" — the information and communication technology management strategy — and an "enterprise resource planning approach", the narrower enterprise resource planning, "business support" solution. In terms of the information and communication technology approach, UNHCR is in contact

with the rest of the United Nations system through inter-agency groups and the International Computing Centre. In terms of the enterprise resource planning approach, progress at other agencies is being followed by UNHCR with the Food and Agriculture Organization of the United Nations, the International Civil Aviation Organization, the International Fund for Agricultural Development, the International Labour Organization, the International Telecommunication Union, the International Monetary Fund, the United Nations International Drug Control Programme, the United Nations Educational, Scientific and Cultural Organization, the United Nations Children's Fund, the United Nations Development Programme, the Universal Postal Union, the World Health Organization, the World Food Programme, the World Intellectual Property Organization, the World Bank, the World Meteorological Organization, the World Trade Organization — a number of which are known to consider or develop their own enterprise resource planning solutions.

99. **The Board expresses grave concern and reservations about this concurrence of a number of very costly information and communication technology systems within the same United Nations system, at the expense of the same stakeholders, the Member States, covering the same geographical areas, under similar rules and regulations, towards the same global ends.**

100. **The Board recommends that UNHCR: (a) consult with the United Nations Secretariat and other relevant United Nations entities to ensure that, in terms of cost-benefit, the present diversity of information systems approaches is in the best interest of Member States and of the beneficiaries of United Nations programmes; and (b) ascertain that there are no ready-made solutions, even at the cost of alterations in current UNHCR procedures, preferably within the United Nations system.**

4. Cases of fraud and presumptive fraud

101. UNHCR has reported no cases of fraud in 2001. The findings of the investigation mentioned in paragraph 109 of the Board's report for 2000[1] were reported to the General Assembly on 21 December 2001 (A/56/773).

D. Acknowledgement

102. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner and his staff.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

27 June 2002

Annex

Follow-up on action taken by the Office of the United Nations High Commissioner for Refugees to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 2000*

The Board has followed up on the actions taken by UNHCR to implement the Board's recommendations made in the context of its report for the year ended 31 December 2000. Table A.1 summarizes the status of implementation of all the previous recommendations while table A.2 details specifically those recommendations not implemented and those recommendations under implementation which require further comment.

A total of 13 recommendations were made in the audit for the year 2000. Of those, six (46 per cent) were implemented and seven (54 per cent) were under implementation.

Table A.1
Summary of status of implementation of recommendations for the year ended 31 December 2000

Topic	*Implemented*	*Under implementation*	*Not implemented*	*Total*
A. Financial issues				
Programme management		para. 11 (a)		
Accounts and financial reporting	para. 53	para. 11 (b)		
Subtotal				
Number	**1**	**2**	**-**	**3**
Percentage	**33.3**	**66.7**	**-**	**100**
B. Management issues				
Information and communication technology	paras. 70, 87, 90	para. 11 (c) para. 11 (d)		
Programme management	para. 105 para. 107	para. 11 (e) para. 11 (f) para. 11 (g)		
Subtotal				
Number	**5**	**5**	**-**	**10**
Percentage	**50**	**50**	**-**	**100**
Total				
Number	**6**	**7**	**-**	**13**
Percentage	**46**	**54**	**-**	**100**

* *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5E* (A/56/5/Add.5).

Table A.2
Details on previous recommendations under implementation or not implemented for the year ended 31 December 2000

Management			
		As at 30 April 2002	
Component/area of concern	*Recommendation*	*Specific management action/comments*	*Comments of the Board*
1. Project financial oversight, para. 30	Strengthen its oversight of field offices to ensure that they undertake a thorough verification of subproject monitoring reports, including the verification of supporting documentation and bank statements.	In December 2001, UNHCR issued revised instructions and guidance on subproject monitoring reports. The comprehensive revision of section 6.5 of chapter 4 of the UNHCR Manual formed part of the ongoing update of the Manual and was sent to all UNHCR offices. This revision provided more extensive procedural guidance for field offices on how to process, verify and accept the reports. The notion of formal annual monitoring and reporting plan with implementing partners was introduced in order to ensure a systematic monitoring, including expenditure verification. The revision also emphasizes the importance of verification and acceptance of the reports and defines (...). In parallel, the financial part of the format of the report has been amended to incorporate additional fields whereby partners are to disclose separately any income received (e.g. interest earned). The new format also includes additional lines that provide more extensive explanations on the certification by the implementing partner and the extent of the verification made by UNHCR (completeness, compliance and accuracy with the sub-agreement).	Under implementation The Board, in view of continuing problems in the verification of subproject monitoring reports, as indicated in the present report, welcomes the recent improvements in strengthening controls carried out by field offices. It notes that the revised instructions issued in December 2001 by UNHCR are a step towards a strengthened verification of the financial data submitted by the implementing partners.
Audit certificates, para. 38	Ensure that field offices review audit certificates received in respect of projects and follow up any significant issues that arise.	As previously mentioned to the Board of Auditors, UNHCR has already implemented this recommendation. The revised UNHCR Manual, chapter 4, section 5.1 and appendix 8(c), contains guidelines to field offices for the review of audit certificates in respect of projects implemented by implementing partners. (...) UNHCR, through its Internal Audit Service, is developing a database of its major partners implementing projects with an aggregate value amounting to over $1 million.	Under implementation The Board, in view of its continuing comments on audit certificates in the present report, welcomes the recent developments.

Management			
		As at 30 April 2002	
Component/area of concern	*Recommendation*	*Specific management action/comments*	*Comments of the Board*
Information and Communication Technology: Integrated System Project, para. 64	Establish for the Integrated System Project clearly defined, ranked benefits that are quantified as far as possible, in order to establish realistic milestones against which progress can be monitored.	Following suspension of the Integrated System Project in June 2001, work was undertaken to define the framework for a Corporate Operating Model. (...) One of the initial tasks will be to clearly define the integration points between the priority areas (Finance and Supply Chain) and the rest of the house (Operations and Human Resources). This work will form the basis for the Corporate Operating Model, the remaining components of which will be addressed at a future point. (...) Before a decision is taken to restart the project, benefits will be re-examined in the light of the (initial) reduced scope and will take into consideration the integration between Finance, Supply Chain, Human Resources and Operations.	Under implementation The Board notes in the present report that several months elapsed before any action was taken after its previous report, and that the existing financial information system is not properly maintained.
ICT project, para. 81	Establish and maintain a single line of project management through which staff report on all aspects of the Integrated System Project.	UNHCR already acknowledged that the frequent changes in the project governance structure have been a major problem. Once the project resumes, the position of the Project Manager will be re-advertised and all project staff will report to this Manager (...).	Under implementation The Board welcomes the intentions of UNHCR.
Appropriateness of assistance projects, para. 97	Review the appropriateness of engaging in projects which are not of direct assistance to refugees, and routinely set clear milestones against which to measure progress and assess when its mission was complete.	(...) the High Commissioner (...) is presently inclined to move away from the concept of Special Operations. In doing so, he has taken into account the position of some key donors, and the comments of the Advisory Committee on Administrative and Budgetary Questions in its report (A/AC.96/950/Add.1). Based upon a 2002 review, a decision will be taken on whether the procedures suggested for the 2003 programme review need adjustment/correction before standardization and inclusion in chapter IV and in specific instructions (...). last action planned by UNHCR in response to this recommendation — the incorporation of guidance on setting milestones into the guide for the use of work plans — is developed below in the update on the same proposed course of action, under the response to recommendation 8 (a).	Under implementation

Management			
		As at 30 April 2002	
Component/area of concern	*Recommendation*	*Specific management action/comments*	*Comments of the Board*
Statistics on refugees, para. 100	**Establish a suitable system to ensure that accurate information is maintained on the size and characteristics of the refugee population.**	In line with the interim focus on the non-information technology components and initiatives of PROFILE, support continued to be provided, both by Headquarters and by field-based regional support-staff, to a significant number of ongoing registration operations in the field (...) Management decided in February 2002 that (...) a business case should be prepared in order to set the rationale for any decision on information technology systems development more clearly in the context of the strengthened registration and population data management policies and practices (...) A business case for PROFILE (...) is expected to be considered by senior management in mid-May 2002.	Under implementation The Board notes the forthcoming developments.
Project objective and indications, para. 103	**Include clearly stated and quantified objectives and outputs in subprojects agreements and produce work plans incorporating key milestones and target dates.**	The (...) "Project Planning in UNHCR: A practical guide on the use of objectives, outputs, and indicators" was sent to the field during March 2002, and field offices are sharing the guide with implementing partners (...).	Under implementation The Board welcomes the guide and will monitor developments.

Chapter III

Audit opinion

We have audited the accompanying financial statements, comprising statements I to III, schedules 1 to 5, and the supporting notes to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2001. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position at 31 December 2001 and the results of operations and cash flows for the period then ended in accordance with the United Nations High Commissioner for Refugees' stated accounting policies, set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Without qualifying our opinion above, we draw attention to our findings on implementing partner expenditure. Although we noted significant improvements, we were concerned about the effectiveness of internal controls and procedures as well as the adequacy of assurance obtained by UNHCR that funds had been properly used for the purpose intended.

Further, in our opinion, the transactions of the United Nations High Commissioner for Refugees that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman, Philippine Commission on Audit

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

27 June 2002

Chapter IV

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following financial statements, comprising statements I to III, schedules 1 to 5, annexes I and II, an appendix and supporting notes, were prepared in accordance with UNHCR financial rules (A/AC.96/503/Rev.7) and the United Nations common accounting standards. In the opinion of management, the accompanying financial statements present fairly the financial position of the Office as at 31 December 2001, as well as the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(Signed) Ruud **Lubbers**
United Nations High Commissioner for Refugees

Certified:

(*Signed*) Wolfgang **Milzow**
Controller and Director, a.i.
Division of Resource Management

Geneva
2 May 2002

Chapter V

Financial statements for the year ended 31 December 2001

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
for the year ended 31/12/2001
(In thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund Note 4	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (u)	Medical Insurance Plan Note 2 (t)	2001	2000 Restated
			General	Trust	General	Trust				
INCOME:										
Voluntary Contributions	Note 2(f), Sch 1		633 864	886	134 338	941	9 208		779 237	705 307
Other/Miscellaneous income										
Interest income	Note 2 (g)	4 285						393	4 678	5 595
Currency exchange adjustments	Note 2 (h)		(14 014)		(52)				(14 066)	(8 017)
Other/Miscellaneous	Note 2 (i)	102	2 197					2 510	4 809	7 499
TOTAL INCOME		**4 387**	**622 047**	**886**	**134 286**	**941**	**9 208**	**2 903**	**774 656**	**710 384**
EXPENDITURE:										
Expenditure	Note 2(j), 5	879	675 827	1 792	94 890	885	7 142	1 237	782 652	783 885
TOTAL EXPENDITURE		**879**	**675 827**	**1 792**	**94 890**	**885**	**7 142**	**1 237**	**782 652**	**783 885**
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**3 508**	**(53 780)**	**(906)**	**39 396**	**56**	**2 066**	**1 666**	**(7 996)**	**(73 501)**
Adjustments to prior years' contributions			(1 506)				(251)		0	
Adjustments to prior years' expenditure			9 370	85	665				(1 757)	(5 095)
									10 120	12 251
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**3 508**	**(46 916)**	**(821)**	**40 061**	**56**	**1 815**	**1 666**	**369**	**(66 345)**
Cancellations of prior years' obligations	Sched 5		17 540	175	2 180		183		20 078	49 568
Transfer Supplementary Programme to Annual Programme			1 016		(1 016)					
Transfers to/from other funds		(15 508)	18 133	0	353		(2 978)		0	
RESERVES AND FUND BALANCES, BEGINNING OF YEAR		**50 000**	**52 236**	**1 377**	**7 264**		**6 847**	**10 703**	**128 417**	**145 193**
RESERVES AND FUND BALANCES, END OF YEAR		**38 000**	**43 009** (*)	**731**	**46 852**	**56**	**6 667**	**12 369**	**148 864**	**128 416**

(*) Includes Operational Reserve of US$ 10 million detailed in Annex to Statement I

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31/12/2001
(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (d)	Medical Insurance Plan Note 2 (e)	2001	2000 Restated
			General	Trust	General	Trust				
ASSETS:										
Cash and term deposits	Note 7	38 000	29 691	1 315	54 697	63	4 353	12 369	140 488	125 060
Accounts receivable										
Voluntary contributions receivable	Sched 2, Note 8		79 347		17 584		1 713		98 644	81 100
Due from United Nations agencies	Note 9		7 255						7 255	3 327
Due from implementing agencies, net	Note 2 (m)		174						174	191
Other receivables	Note 10		7 401						7 401	6 618
Other assets			1 106						1 106	1 166
TOTAL ASSETS		**38 000**	**124 974**	**1 315**	**72 281**	**63**	**6 066**	**12 369**	**255 068**	**217 462**
LIABILITIES:										
Contributions received in advance			23 257						23 257	11 138
Unliquidated obligations	Sched 3,4,5		50 053	584	23 449	7	199		74 292	66 432
Accounts payable	Note 12		8 655						8 655	11 476
TOTAL LIABILITIES		**0**	**81 968**	**584**	**23 449**	**7**	**199**	**0**	**106 204**	**89 046**
RESERVES AND FUND BALANCES		**38 000**	**43 006**	**731**	**48 832**	**56**	**5 867**	**12 369**	**148 864**	**128 416**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**38 000**	**124 974**	**1 315**	**72 281**	**63**	**6 066**	**12 369**	**255 068**	**217 462**

STATEMENT OF CASH FLOWS
for the year ended 31/12/2001
(in thousands of United States Dollars)

STATEMENT III

	Working Capital and Guarantee Fund	Annual Programme		Supplementary Programmes Fund		Junior Professional Officers	Medical Insurance Plan	TOTAL	
		General	Trust	General	Trust			2001	2000 Restated
Cash Flows from Operating Activities									
Net excess (shortfall) of income over expenditure (Statement 1)	3 508	(45 916)	(821)	40 061	56	1 815	1 666	369	(66 345)
(Increase) decrease in contribution receivable		(7 959)		(9 085)		(500)		(17 544)	69 898
(Increase) decrease in other accounts receivable		(4 694)						(4 694)	4 072
(Increase) decrease in other assets		60						60	410
Increase (decrease) in contributions received in advance		12 119						12 119	(31 032)
Increase (decrease) in unliquidated obligations		(912)	319	8 472	7	(26)		7 860	(98 908)
Increase (decrease) in accounts payable		(2 821)						(2 821)	8 542
Less:interest income	(4 285)						(393)	(4 678)	(5 595)
Currency Exchange Adjustment		14 014		52				14 066	8 017
NET CASH FROM OPERATING ACTIVITIES	**(777)**	**(36 109)**	**(502)**	**39 500**	**63**	**1 289**	**1 273**	**4 737**	**(110 941)**
Cash flows from investing and financing Activities									
Interest income	4 285						393	4 678	5 595
Currency exchange adjustments		(14 014)		(52)				(14 066)	(8 017)
NET CASH FROM INVESTING AND FINANCING	**4 285**	**(14 014)**	**0**	**(52)**	**0**	**0**	**393**	**(9 389)**	**(2 422)**
Cash Flows from Other Sources									
Cancellation of prior years obligations		17 540	175	2 180		183		20 078	49 568
Transfer to(from) other funds	(15 508)	19 149		(663)		(2 978)		0	
NET CASH FROM OTHER SOURCES	**(15 508)**	**36 689**	**175**	**1 517**	**0**	**(2 795)**	**0**	**20 078**	**49 568**
Net increase(decrease) in cash and term deposits	(12 000)	(13 434)	(327)	40 965	63	(1 506)	1 666	15 427	(63 795)
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR	**50 000**	**43 125**	**1 642**	**13 732**	**0**	**5 869**	**10 703**	**125 061**	**188 855**
CASH AND TERM DEPOSITS AT END OF YEAR	**38 000**	**29 691**	**1 315**	**54 697**	**63**	**4 363**	**12 369**	**140 488**	**125 060**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ALGERIA		50 000		50 000
AUSTRALIA		9 854 960		9 854 960
AUSTRIA	228 685	499 754		728 439
BELGIUM	2 207 928	4 205 296		6 413 224
BERMUDA		5 000		5 000
CANADA	15 823	13 749 285		13 765 108
CHILE		10 000		10 000
CHINA	250 000			250 000
COLOMBIA		25 000		25 000
COSTA RICA		15 123		15 123
CYPRUS		10 000		10 000
CZECH REPUBLIC		17 530		17 530
DENMARK		31 986 015		31 986 015
ESTONIA		35 461		35 461
FINLAND		10 562 376		10 562 376
FRANCE		7 811 642		7 811 642
GERMANY		15 667 090		15 667 090
GHANA	5 000			5 000
GREECE		300 000		300 000
HOLY SEE		20 000		20 000
HUNGARY	35 000			35 000
ICELAND		126 872		126 872
INDIA		8 637		8 637
IRELAND	339 202	3 549 512		3 888 714
ISRAEL		50 000		50 000
ITALY	4 695 056	11 544 737		16 239 793
JAPAN		75 450 506		75 450 506
LIECHTENSTEIN		30 488		30 488
LUXEMBOURG		1 380 725		1 380 725
MALAYSIA		20 000		20 000
MEXICO		103 446		103 446
MONACO		10 000		10 000
MOROCCO		50 000		50 000
NETHERLANDS		47 368 585		47 368 585
NEW ZEALAND		960 150		960 150
NIGERIA		40 851		40 851

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	Cash		RMD	Total
	Outstanding Pledges (1)	Paid		
NORWAY		30 226 672		30 226 672
PHILIPPINES		3 220		3 220
PORTUGAL		354 148		354 148
REPUBLIC OF KOREA		1 100 930		1 100 930
SAUDI ARABIA		200 306		200 306
SINGAPORE		10 000		10 000
SLOVAK REPUBLIC		20 000		20 000
SOUTH AFRICA		100 186		100 186
SPAIN		2 429 438		2 429 438
SRI LANKA		8 539		8 539
SWEDEN		32 864 569		32 864 569
SWITZERLAND	303 030	11 290 116		11 593 146
TUNISIA		8 253		8 253
TURKEY	150 000			150 000
UGANDA		1 000		1 000
UNITED ARAB EMIRATES	54 000			54 000
UNITED KINGDOM	11 418 478	14 660 297		26 078 775
UNITED STATES	17 928 051	193 062 317		210 990 368
YEMEN	2 160			2 160
Total Governmental	**37 632 413**	**521 859 032**	**0**	**559 491 445**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
ACTION REFUGIES, FRANCE		86 908		86 908
ARGENTINA CON ACNUR		20 040		20 040
AL-ESLAH SOCIETY, BAHRAIN		13 000		13 000
AUSTRALIA FOR UNHCR		287 724		287 724
ANONYMOUS, SWITZERLAND		15 657		15 657
DEUTSCHE STIFTUNG		309 673		309 673
ESPANA CON ACNUR, SPAIN		846 547		846 547
ENI (AGIP AZERBAIJAN), ITALY		440 000		440 000
FED. ELEC. POWER WORKERS UNION, JAPAN		17 391		17 391
PRINCE AL WALID BIN TALAL AL SAUD		10 667		10 667
HUMAN APPEAL INTERNATIONAL, UAE		31 017		31 017
MR. AND MRS. HUSAIN AFSAR, PAKISTAN		100 000		100 000
ISLAMIC ASSOCIATION, BAHRAIN		46 000		46 000
INTERNATIONAL ISLAMIC RELIEF ORG., SAU		10 000		10 000
JYODOSHU, JAPAN		24 390		24 390
JTUC-RENGO, JAPAN		83 333		83 333
JAPAN ASSOCIATION FOR UNHCR, JAPAN		405 461		405 461
LINZ CORPORATION, JAPAN		28 462		28 462
MISCELLANEOUS		3 206 073		3 206 073
MAINICHI SHIMBUN, JAPAN		20 325		20 325
MITO FOUNDATION FOR ART PROMOTION, JAPAN		20 416		20 416
NANSEN ENVIRONMENTAL REMOTE CENTER		11 352		11 352
PARTHENON TRUST, UNITED KINGDOM		217 391		217 391
PAVAROTTI & FRIENDS, ITALY		1 500 000		1 500 000
QATAR CHARITABLE SOCIETY, QATAR		26 655	44 862	71 517
SOROPTIMIST INTERN. OF AMERICAS, JAPAN		74 865		74 865
STICHTING VLUCHTELING, NETHERLANDS		290 533		290 533
SOKA GAKKAI YOUTH PEACE CONF., JAPAN		400 000		400 000
SHINNYOEN, JAPAN		85 470		85 470
STATOIL, NORWAY		108 342		108 342
SAVE THE CHILDREN, SWEDEN		20 849		20 849
SONY GROUP, JAPAN		750 000		750 000

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
TABUNG INSANIAH KOSOVO, BRUNEI		98 089		98 089
TANGANYIKA CHRISTIAN REF. SER., TAN		50 000		50 000
USA FOR UNHCR		705 795		705 795
UK FOR UNHCR, GBR		169 991		169 991
U.N. WOMEN'S GUILD, VIENNA		16 289		16 289
UNHCR-50 FOUNDATION, SWITZERLAND		22 000		22 000
WORLD CONF. RELIGION & PEACE JAPAN		56 323		56 323
Total Non-Governmental/Private	**0**	**10 627 028**	**44 862**	**10 671 890**
Inter-Governmental				
COUNCIL OF EUROPE		275 482		275 482
EUROPEAN COMMISSION	21 363 176	38 878 650		60 241 826
INT. BANK RECONSTRUCTION & DEVELOPMENT	900 000	800 000		1 700 000
THE OPEC FUND		200 000		200 000
UN FUND FOR POPULATION ACTIVITIES		33 781		33 781
UN TF FOR HUMAN SECURITY (JAPAN GOVT)		1 250 000		1 250 000
Total Inter-Governmental	**22 263 176**	**41 437 913**	**0**	**63 701 089**
Total Annual Programme Budget	**22 263 176**	**52 064 941**	**44 862**	**74 372 979**

(1) The revalued Total Outstanding Pledges under the Annual Programme Budget is $ 59,564,618.

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Non-Governmental/Private				
UNF/UNFIP - TED TURNER		885 625		885 625
Total Non-Governmental/Private	**0**	**885 625**	**0**	**885 625**
Total Annual Programme Budget - Trust Funds	**0**	**885 625**	**0**	**885 625**

(1) No contributions in kind received in 2001

A/57/544.E

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Supplementary Programme Budget	Cash		Kind	Total
	Contributions Pledged	Paid		
Governmental				
AUSTRALIA		2 080 799		2 080 799
BELGIUM	341 451			341 451
CANADA		3 375 445		3 375 445
CHINA			62 700	62 700
CHILE		20 000		20 000
CZECH REPUBLIC		107 325		107 325
DENMARK		4 342 970		4 342 970
FINLAND		1 058 247		1 058 247
UNITED KINGDOM		9 471 741	504 824	9 976 565
GERMANY		13 393 642	4 885	13 398 527
GREECE	500 000		21 550	521 550
INDONESIA		20 000		20 000
IRELAND		956 520		956 520
ITALY		7 463 725	219 437	7 683 162
JAPAN	2 568 522	10 213 510	677 800	13 459 832
REPUBLIC OF KOREA			516 146	516 146
KUWAIT			246 445	246 445
LIECHTENSTEIN		62 112		62 112
LITHUANIA		12 500		12 500
LATVIA			18 022	18 022
LUXEMBOURG	45 914	341 451		387 365
MONACO		91 827		91 827
MALAYSIA			66 255	66 255
MOROCCO			117 608	117 608
NETHERLANDS	20 956	9 526 676		9 547 632
NORWAY		6 909 733	516 375	7 426 108
SOUTH AFRICA		300 000		300 000
SINGAPORE			35 000	35 000
SPAIN	481 667			481 667
SLOVAK REPUBLIC			131 658	131 658
SWEDEN		8 343 435		8 343 435
SWITZERLAND		872 093	952 597	1 824 690
UNITED STATES	10 948 175	20 927 567	141 592	32 017 334
VENEZUELA		1 000 000		1 000 000
Total Governmental	**14 906 685**	**100 891 318**	**4 232 894**	**120 030 897**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Donor — **Schedule 1 - Report 1**

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
ANONYMOUS, UK		250 000		250 000
ACTION REFUGIES, FRANCE		382 906		382 906
ARGENTINA CON ACNUR		4 509		4 509
AL-ESLAH SOCIETY, BAHRAIN		15 000		15 000
AUSTRALIA FOR UNHCR		43 663		43 663
ANONYMOUS, SWITZERLAND		500 000		500 000
DEUTSCHE STIFTUNG		847 269		847 269
ESPANA CON ACNUR, SPAIN		391 375		391 375
FINNISH REFUGEE COUNCIL		15 290		15 290
THE QADDAFI INT. FOUNDATION, LBY		50 000	702 030	752 030
GIORGIO ARMANI, ITALY		164 327		164 327
JAPAN ASSOCIATION FOR UNHCR, JPN		684 759		684 759
JORDANIAN HASHEMITE CHARITY ORG.			171 430	171 430
KUWAIT RED CRESCENT SOCIETY		450 000		450 000
MISCELLANEOUS		2 031 308	1 648	2 032 956
MYOCHI-KAI, JAPAN		83 333		83 333
ONNURI CHURCH, REPUBLIC OF KOREA		15 500		15 500
PAVAROTTI & FRIENDS, ITALY		4 599		4 599
ROE FOUNDATION, U.S.A.		15 000		15 000
STICHTING VLUCHTELING, NETHERLANDS		115 000		115 000
SOKA GAKKAI YOUTH PEACE CONF., JAPAN		100 000		100 000
STICHTING HARTEKREET, NETHERLANDS		20 000		20 000
TUNISIAN RED CRESCENT SOCIETY		50 000		50 000
USA FOR UNHCR		1 558 200		1 558 200
UK FOR UNHCR, GBR		166 387		166 387
ZAKAT HOUSE, KUWAIT		16 138		16 138
Total Non-Governmental/Private	**0**	**7 974 563**	**875 108**	**8 849 671**
Inter-Governmental				
EUROPEAN COMMISSION	1 227 409	4 230 227		5 457 636
Total Inter-Governmental	**1 227 409**	**4 230 227**	**0**	**5 457 636**
Total Supplementary Programme Budget	**16 134 084**	**113 098 106**	**5 108 002**	**134 339 204**

(1) The revalued Total Outstanding Pledges under the Supplementary Programme Budget is ***$ 16,062,073***.

A/57/5/Add.5

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Supplementary Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
JAPAN		941 583		941 583
Total Governmental	**0**	**941 583**	**0**	**941 583**
Total Supplementary Programme Budget - Trust Fund	**0**	**941 583**	**0**	**941 583**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Junior Professional Officers	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
BELGIUM		364 366		364 366
DENMARK		1 000 465		1 000 465
FINLAND		226 664		226 664
FRANCE		741 998		741 998
UNITED KINGDOM		86 322		86 322
GERMANY		168 251		168 251
ITALY		1 498 120		1 498 120
JAPAN		1 012 402		1 012 402
REPUBLIC OF KOREA		92 557		92 557
NETHERLANDS		996 045		996 045
NIGERIA		98 893		98 893
NORWAY		400 593		400 593
PORTUGAL		45 852		45 852
SPAIN		201 694		201 694
SWEDEN		376 538		376 538
SWITZERLAND		196 817		196 817
UNITED STATES	1 700 000			1 700 000
Total Governmental	**1 700 000**	**7 507 577**	**0**	**9 207 577**
Total Junior Professional Officers	**1 700 000**	**7 507 577**	**0**	**9 207 577**
GRAND TOTAL (1)	**77 729 683**	**696 354 866**	**5 152 864**	**779 237 413**

(1) The revalued Total for Outstanding Pledges received in 2001 is ***$ 77,346,691.***

The revalued total amount of ***all Outstanding Pledges, including prior years****, is* ***$ 98,644,504****. Statement II Voluntary contributions receivable refers.*

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
AFRICA				
West and Central Africa				
CENTRAL AFRICAN REPUBLIC	200 000	1 000 000		1 200 000
CHAD		500 000		500 000
CAMEROON		100 000		100 000
GABON		420 000		420 000
GAMBIA		100 000		100 000
GHANA		300 000		300 000
GUINEA	3 596 401	15 827 575		19 423 976
COTE D'IVOIRE	235 000	2 095 000		2 330 000
LIBERIA	143 663	4 321 007		4 464 670
NIGER		104 661		104 661
NIGERIA		110 000		110 000
SENEGAL		330 000		330 000
SIERRA LEONE		1 580 426		1 580 426
WEST AND CENTRAL AFRICA OVERALL		7 609 338		7 609 338
Total West and Central Africa	**4 175 064**	**34 398 007**	**0**	**38 573 071**
East and Horn of Africa				
DJIBOUTI		750 638		750 638
EAST & HORN OF AFRICA	1 103 711	9 966 055		11 069 766
ERITREA		300 000		300 000
ETHIOPIA	573 568	7 849 035		8 422 603
KENYA	306 930	7 662 475		7 969 405
SOMALIA	86 978	3 864 583		3 951 561
SUDAN	50 000	3 600 784		3 650 784
UGANDA	2 459	6 190 398		6 192 857
Total East and Horn of Africa	**2 123 646**	**40 183 968**	**0**	**42 307 614**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
The Great Lakes				
BURUNDI	906 000	6 269 773		7 175 773
COUNTRIES IN CENTRAL AFRICA	894 747	3 096 273		3 991 020
CONGO		3 047 113		3 047 113
DEMOCRATIC REPUBLIC OF THE CONGO	2 433 809	10 395 822		12 829 631
GREAT LAKES	1 103 711	14 231 421		15 335 132
RWANDA		2 158 087		2 158 087
UNITED REP. OF TANZANIA	4 253 818	19 759 013		24 012 831
Total The Great Lakes	**9 592 085**	**58 957 502**	**0**	**68 549 587**
Southern Africa				
ANGOLA		948 869		948 869
BOTSWANA		950 000		950 000
MALAWI		100 000		100 000
MOZAMBIQUE		121 105		121 105
NAMIBIA		1 174 516		1 174 516
SOUTH AFRICA		830 000		830 000
SOUTHERN AFRICA		544 014		544 014
ZAMBIA	53 000	8 357 485		8 410 485
ZIMBABWE		100 000		100 000
Total Southern Africa	**53 000**	**13 125 989**	**0**	**13 178 989**
Other Africa				
AFRICA OVERALL		60 056 526		60 056 526
Total Other Africa	**0**	**60 056 526**	**0**	**60 056 526**
Total AFRICA	**13 843 796**	**209 721 992**	**0**	**223 565 787**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
EUROPE				
Eastern Europe				
ARMENIA		474 793		474 793
AZERBAIJAN	71 784	818 396		890 180
BELARUS		250 000		250 000
EASTERN EUROPE		9 804 246		9 804 246
GEORGIA	152 869	586 574		739 443
REPUBLIC OF MOLDOVA		252 604		252 604
RUSSIAN FEDERATION	1 056 841	5 138 672		6 195 513
UKRAINE		250 000		250 000
Total Eastern Europe	**1 281 494**	**17 575 285**	**0**	**18 856 779**
Western Europe				
BELGIUM	506	91 608		92 114
FRANCE		467 225		467 225
GREECE		42 687		42 687
SPAIN		123 398		123 398
SWITZERLAND		106 531		106 531
WESTERN EUROPE OVERALL		843 000		843 000
Total Western Europe	**506**	**1 674 449**	**0**	**1 674 955**
Central Europe and Baltic States				
CENTRAL EUROPE AND BALTIC STATES		1 312 500		1 312 500
CZECH REPUBLIC		7 530		7 530
TURKEY	11 284	875 716		887 000
Total Central Europe and Baltic States	**11 284**	**2 195 746**	**0**	**2 207 030**
South Eastern Europe				
ALBANIA		113 766		113 766
BOSNIA AND HERZEGOVINA	907 596	10 536 629	44 862	11 489 087
CROATIA		1 467 162		1 467 162
THE FORMER YUGOSLAV REP. MACEDONIA	166 593	2 169 954		2 336 547
SOUTH EASTERN EUROPE		39 475 395		39 475 395
YUGOSLAVIA	4 042 342	22 940 318		26 982 660
Total South Eastern Europe	**5 116 531**	**76 703 224**	**44 862**	**81 864 617**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
Other Europe				
EUROPE OVERALL		698		698
Total Other Europe	**0**	**698**	**0**	**698**
Total EUROPE	**6 409 815**	**98 149 402**	**44 862**	**104 604 079**
CASWANAME				
North Africa				
ALGERIA		824 479		824 479
NORTH AFRICA OVERALL		2 008 334		2 008 334
Total North Africa	**0**	**2 832 813**	**0**	**2 832 813**
Middle East				
IRAQ		700 000		700 000
JORDAN		4 944		4 944
MIDDLE EAST OVERALL		8 286 079		8 286 079
SAUDI ARABIA		100 306		100 306
YEMEN		110 638		110 638
Total Middle East	**0**	**9 201 967**	**0**	**9 201 967**
South West Asia				
AFGHANISTAN	136 054	4 281 316		4 417 370
IRAN (ISLAMIC REPUBLIC OF)	5 755 596	5 876 374		11 631 970
PAKISTAN	1 741 809	9 464 574		11 206 383
SOUTH WEST ASIA OVERALL	2 761 700	13 590 274		16 351 974
Total South West Asia	**10 395 159**	**33 212 538**	**0**	**43 607 697**
Central Asia				
CENTRAL ASIA	181 818	3 721 708		3 903 526
KAZAKHSTAN	3 000	192 000		195 000
KYRGYZSTAN	33 198	173 402		206 600
TAJIKISTAN		175 000		175 000
TURKMENISTAN	55 092	128 019		183 111
UZBEKISTAN	5 100	136 700		141 800
Total Central Asia	**278 208**	**4 526 829**	**0**	**4 805 037**
Total CASWANAME	**10 673 367**	**49 774 147**	**0**	**60 447 514**

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
THE AMERICAS				
North America and the Caribbean				
THE CARIBBEAN	261 000			261 000
Total North America and the Caribbean	**261 000**	**0**	**0**	**261 000**
Central America				
CENTRAL AMERICA OVERALL		312 500		312 500
MEXICO		20 741		20 741
Total Central America	**0**	**333 241**	**0**	**333 241**
Northern South America				
COLOMBIA	579 051	2 806 964		3 386 015
ECUADOR		112 389		112 389
Total Northern South America	**579 051**	**2 919 353**	**0**	**3 498 404**
Southern South America				
SOUTH AMERICA	982 764	987 692		1 970 456
Total Southern South America	**982 764**	**987 692**	**0**	**1 970 456**
Other Americas				
AMERICA OVERALL		3 600 000		3 600 000
Total Other Americas	**0**	**3 600 000**	**0**	**3 600 000**
Total THE AMERICAS	**1 822 815**	**7 840 286**	**0**	**9 663 101**
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	300 000	1 111 204		1 411 204
INDIA		200 000		200 000
SRI LANKA	723 129	5 137 067		5 860 196
MYANMAR	1 096 825	3 265 917		4 362 742
NEPAL	383 402	2 719 043		3 102 445
SOUTH ASIA OVERALL	500 000	3 620 325		4 120 325
Total South Asia	**3 003 356**	**16 053 556**	**0**	**19 056 912**

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
East Asia and the Pacific				
AUSTRALIA		745		745
CHINA		600 000		600 000
EAST ASIA & PACIFIC	7 102 049	8 554 616		15 656 665
INDONESIA		1 898 714		1 898 714
CAMBODIA		222 160		222 160
LAO PEOPLE'S DEMOCRATIC REPUBLIC		130 000		130 000
MALAYSIA		170 000		170 000
OTHER COUNTRIES IN EAST ASIA		40 000		40 000
PHILIPPINES		135 000		135 000
PAPUA NEW GUINEA		372 608		372 608
SINGAPORE		20 000		20 000
VIET NAM		40 000		40 000
THAILAND	1 293 757	2 463 634		3 757 391
EAST TIMOR	1 451 073	4 736 951		6 188 024
Total East Asia and the Pacific	**9 846 879**	**19 384 428**	**0**	**29 231 307**
Other Asia				
ASIA OVERALL		784 237		784 237
Total Other Asia	**0**	**784 237**	**0**	**784 237**
Total ASIA AND THE PACIFIC	**12 859 236**	**36 221 221**	**0**	**49 072 458**

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS	2 210 823	22 358 149		24 568 972
Total Global Operations	**2 210 823**	**22 358 149**	**0**	**24 568 972**
Headquarters				
DIV. OF COMMUNICATION & INFORMATION		147 059		147 059
DEP. OF INTERNATIONAL PROTECTION		19 100		19 100
DIVISION OF OPERATIONAL SUPPORT		471 014		471 014
EXECUTIVE DIRECTION & MANAGEMENT		153 021		153 021
HEADQUARTERS		17 384 628		17 384 628
Total Headquarters	**0**	**18 174 822**	**0**	**18 174 822**
Unearmarked				
UNRESTRICTED	9 984 739	133 849 620		143 834 359
Total Unearmarked	**9 984 739**	**133 849 620**	**0**	**143 834 359**
Operational Reserve				
OPERATIONAL RESERVE		833 334		833 334
Total Operational Reserve	**0**	**833 334**	**0**	**833 334**
Total OTHER	**12 195 562**	**175 215 926**	**0**	**187 411 487**
Total Annual Programme Budget	**59 895 589**	**573 923 973**	**44 862**	**633 864 424**

(1) The revalued Total Outstanding Pledges under the Annual Programme Budget is **$ 59,564,618**

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget - Trust Funds	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
OTHER				
Global Operations				
GLOBAL OPERATIONS		844 875		844 875
Total Global Operations	**0**	**844 875**	**0**	**844 875**
Headquarters				
HEADQUARTERS		40 750		40 750
Total Headquarters	**0**	**40 750**	**0**	**40 750**
Total OTHER	**0**	**885 625**	**0**	**885 625**
Total Annual Programme Budget - Trust Funds	**0**	**885 625**	**0**	**885 625**

(1) No contributions in kind received in 2001

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
AFRICA				
West and Central Africa				
SIERRA LEONE	1 923 754	10 058 838		11 982 592
WEST AND CENTRAL AFRICA OVERALL		5 671 666		5 671 666
Total West and Central Africa	**1 923 754**	**15 730 504**	**0**	**17 654 258**
East and Horn of Africa				
EAST & HORN OF AFRICA		3 924 799		3 924 799
ERITREA	2 764 406	8 389 997		11 154 403
Total East and Horn of Africa	**2 764 406**	**12 314 796**	**0**	**15 079 202**
Southern Africa				
ANGOLA	1 670 968	2 951 240		4 621 308
SOUTHERN AFRICA		520 834		520 834
Total Southern Africa	**1 670 968**	**3 472 074**	**0**	**5 142 142**
Total AFRICA	**6 359 228**	**31 517 374**	**0**	**37 876 602**
EUROPE				
South Eastern Europe				
THE FORMER YUGOSLAV REP. MACEDONIA	89 046	2 595 575		2 684 621
SOUTH EASTERN EUROPE	1 341 451	8 954 856		10 296 307
YUGOSLAVIA	201 062	3 207 242		3 408 324
Total South Eastern Europe	**1 631 879**	**14 757 673**	**0**	**16 389 252**
Total EUROPE	**1 631 879**	**14 757 673**	**0**	**16 389 252**
CASWANAME				
South West Asia				
AFGHANISTAN	160 556	2 792 198	84 599	3 037 353
IRAN (ISLAMIC REPUBLIC OF)			7 500	7 500
OTHER COUNTRIES IN CASWANAME			3 089 060	3 089 060
PAKISTAN	367 307	8 223 458	1 926 843	10 517 605
SOUTH WEST ASIA OVERALL	7 389 633	54 586 017		61 975 650
Total South West Asia	**7 917 496**	**65 601 673**	**5 108 002**	**78 627 168**
Total CASWANAME	**7 917 496**	**65 601 673**	**5 108 002**	**78 627 168**

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Contributions by Programme — Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS	220 791	1 039 391		1 260 182
Total Global Operations	**220 791**	**1 039 391**	**0**	**1 260 182**
Headquarters				
REGIONAL BUREAU FOR CASWANAME		180 000		180 000
Total Headquarters	**0**	**180 000**	**0**	**180 000**
Total OTHER	**220 791**	**1 219 391**	**0**	**1 440 182**
Total Supplementary Programme Budget	**10 174 094**	**113 098 108**	**8 108 002**	**134 330 204**

(1) The revalued Total Outstanding Pledges under the Supplementary Programme Budget is $ 10,082,073

Contributions - all Funds
as at 31/12/2001
(in United States Dollars)

Schedule 1 - Report 2

Contributions by Programme

Supplementary Programme Budget - Trust Fund	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS		941 583		941 583
Total Global Operations	**0**	**941 583**	**0**	**941 583**
Total OTHER	**0**	**941 583**	**0**	**941 583**
Total Supplementary Programme Budget - Trust Fund	**0**	**941 583**	**0**	**941 583**

Contributions - all Funds
as at 31/12/2001
(In United States Dollars)

Contributions by Programme — **Schedule 1 - Report 2**

Junior Professional Officers	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS	1 700 000	6 045 545		7 745 545
Total Global Operations	**1 700 000**	**6 045 545**	**0**	**7 745 545**
Headquarters				
HEADQUARTERS		1 462 032		1 462 032
Total Global Operations	**0**	**1 462 032**	**0**	**1 462 032**
Total OTHER	**1 700 000**	**7 507 577**	**0**	**9 207 577**
Total Junior Professional Officers	**1 700 000**	**7 507 577**	**0**	**9 207 577**
GRAND TOTAL *(1)*	**77 729 683**	**696 354 866**	**5 152 864**	**779 237 413**

(1) The revalued Total for Outstanding Pledges received in 2001 is ***$ 77,346,691.***

The revalued total amount of ***all Outstanding Pledges, including prior years****, is* ***$ 98,644,504****. Statement II Voluntary contributions receivable refers.*

Status of Prior Years' Outstanding Contributions
as at 31/12/2001
(in United States Dollars)

Schedule 2

Donor	Year	Cash
Governmental		
BENIN		
Annual Programme Budget	2000	2 500
Annual Programme	1999	1 500
		4 000
DENMARK		
Other Trust Funds	1997	50 380
		50 380
DJIBOUTI		
Annual Programme	1997	1 000
Annual Programme	1998	1 000
		2 000
FRANCE		
Other Trust Funds	1999	562 103
		562 103
UNITED KINGDOM		
Humanitarian Assistance to former Yugoslavia	1999	130 000
		130 000
GHANA		
Annual Programme Budget	2000	5 000
		5 000
HUNGARY		
Annual Programme Budget	2000	30 000
		30 000
ITALY		
Other Trust Funds	1999	13 402
		13 402
PHILIPPINES		
Annual Programme	1997	3 000
Great Lakes Operation excl. Rwanda	1997	1 000
		4 000
PORTUGAL		
Annual Programme	1999	25 000
		25 000

Status of Prior Years' Outstanding Contributions
as at 31/12/2001
(In United States Dollars)

Schedule 2

Donor	Year	Cash
TUNISIA		
Annual Programme	1998	4 651
		4 651
UNITED STATES		
Annual Programme Budget	2000	2 891 550
Supplementary Programme Budget	2000	1 500 000
Other Trust Funds	1998	510 000
Other Trust Funds	1999	482 200
		5 383 750
YEMEN		
Annual Programme Budget	2000	2 160
		2 160
Total Governmental		**6 218 446**
Inter/Governmental		
EUROPEAN COMMISSION		
Annual Programme Budget	2000	13 273 291
Annual Programme	1997	138 133
Annual Programme	1998	288 351
Annual Programme	1999	490 905
Repat. & Reint. of Myanmar Refugees	1998	1 119 760
Other Trust Funds	1997	62 955
Other Trust Funds	1999	221 551
		15 594 946
UN TRUST FUND FOR SECURITY		
Annual Programme Budget	2000	904 170
		904 170
Total Inter/Governmental		**16 499 116**
Non/Governmental/Private		
ESPANA CON ACNUR, SPAIN		
Annual Programme Budget	2000	78 496
Annual Programme	1998	22 690
Supplementary Programme Budget	2000	2 319
Humanitarian Assistance to former Yugoslavia	1999	18 157
		121 662
Total Non/Governmental/Private		**121 662**
Grand Total *(1)*		**22 837 224**

(1) The revalued Total Prior Years' Outstanding Contributions is ***$21,297,813****. Statement II Voluntary contributions receivable refers.*

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2001 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
BENIN	898 428	(199 234)	699 194	622 442	73 022	695 464	3 730
BURKINA FASO	340 242	(6 176)	334 066	288 982	32 544	321 526	12 540
CENTRAL AFRICAN REPUBLIC	3 070 809	89 550	3 160 359	2 367 799	432 709	2 800 508	359 851
CHAD	2 023 644	(156 193)	1 867 451	1 579 716	102 790	1 682 506	184 945
CAMEROON	756 961	189 964	946 925	885 078	55 683	940 761	6 164
CÔTE D'IVOIRE *(1)*	9 974 344	(412 188)	9 562 156	8 844 995	403 166	9 248 161	313 995
GABON	3 241 405	(312 249)	2 929 156	2 307 296	415 045	2 722 341	206 815
GAMBIA	740 100	(157 516)	582 584	465 344	89 321	554 665	27 919
GHANA	1 065 688	(56 315)	1 009 373	881 450	34 889	916 339	93 034
GUINEA	28 512 093	5 673 250	34 185 343	30 043 744	3 567 605	33 611 349	573 994
LIBERIA *(2)*	14 158 628	(6 652 018)	7 506 610	6 474 102	176 913	6 651 015	855 595
MALI	346 821	(3 952)	342 869	288 370	6 865	295 235	47 634
NIGER *(3)*	238 500	95 396	333 896	303 610	21 029	324 639	9 257
NIGERIA	1 138 244	(230 125)	908 119	857 309	9 167	866 476	41 643
SENEGAL *(3)*	1 546 027	(208 630)	1 337 397	1 120 637	198 136	1 318 773	18 624
SIERRA LEONE	2 183 918	645 074	2 828 992	2 689 263	119 646	2 808 909	20 083
TOGO	429 714	(127 545)	302 169	182 485	45 044	227 529	74 640
WEST AFRICA	817 600	(67 810)	749 790	625 156	54 634	679 790	70 000
WEST AND CENTRAL AFRICA OVERALL *(4)*	744 488	(744 488)	0	0	0	0	0
West and Central Africa Total	**72 227 654**	**(2 641 205)**	**69 586 449**	**60 827 778**	**5 838 208**	**66 665 986**	**2 920 463**
East and Horn of Africa							
DJIBOUTI	2 949 768	(271 679)	2 678 089	2 234 579	208 455	2 443 034	235 055
EAST AND HORN OF AFRICA *(4)*	683 638	(683 638)	0	0	0	0	0
ERITREA	2 839 179	253 744	3 092 923	2 550 302	357 485	2 907 787	185 136
ETHIOPIA *(5)*	23 291 648	(1 790 306)	21 501 342	19 370 692	1 702 905	21 073 597	427 745
KENYA *(6)*	28 138 506	(2 179 918)	25 958 588	23 739 442	1 441 019	25 180 461	778 127
SOMALIA *(6)*	12 653 537	(3 493 674)	9 159 863	7 681 731	457 624	8 139 355	1 020 508
SUDAN	9 494 774	(501 061)	8 993 713	8 350 157	278 836	8 628 993	364 720
UGANDA	18 783 506	(1 941 942)	16 841 564	13 270 780	1 013 669	14 284 449	2 557 115
East and Horn of Africa Total	**98 834 556**	**(10 608 474)**	**88 226 082**	**77 197 683**	**5 459 993**	**82 657 676**	**5 568 406**

(1) This amount includes $ 4 825 576 for the Regional Office in Abidjan

(2) In the EXCOM document (A/Ac 9/932) the original approved appropriation includes $ 127 500 which is now reported under Annual Programme Budget- Trust Funds (Schedule 3 page 35 refers)

(3) The original approved appropriation for Niger includes an amount of $120,822 which is now reported under Annual Programme Budget - Senegal

(4) The costs of the Liaison Units for West and Central Africa and for the Horn of Africa are now reported under Headquarters (Schedule 3 page 34 refers)

(5) This amount includes $ 1 512 008 for the Regional Office in Ethiopia

(6) The original approved appropriation for Kenya includes the budget of Branch Office Somalia in Kenya amounting to $ 1,536,404, which is now reported under Annual Programme Budget - Somalia

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
The Great Lakes							
BURUNDI	10 311 424	(2 658 425)	7 652 999	6 672 432	729 074	7 401 506	251 493
COUNTRIES IN CENTRAL AFRICA	10 191 900	(787 900)	9 404 000	7 006 533	1 442 625	8 449 158	954 842
CONGO	3 664 160	3 536 776	7 200 936	5 931 218	605 529	6 536 747	664 189
DEMOCRATIC REPUBLIC OF THE CONGO	25 303 286	(297 958)	25 005 328	22 229 453	1 847 710	24 077 163	928 165
GREAT LAKES *(1)*	1 786 521	(1 786 521)	0	0	0	0	0
RWANDA	10 341 012	(1 679 991)	8 661 021	7 822 292	687 913	8 510 205	150 816
UNITED REP. OF TANZANIA	32 095 720	(1 728 170)	30 367 550	26 963 076	1 770 012	28 733 088	1 634 462
The Great Lakes Total	**93 694 023**	**(5 402 189)**	**88 291 834**	**76 625 004**	**7 082 863**	**83 707 867**	**4 583 967**
Sub-total Great Lakes and Horn of Africa	**192 528 579**	**(16 010 663)**	**176 517 916**	**153 822 687**	**12 542 856**	**166 365 543**	**10 152 373**
Southern Africa							
ANGOLA	4 234 182	(1 024 395)	3 209 787	2 739 810	75 467	2 815 277	394 510
BOTSWANA	2 163 477	(265 294)	1 898 183	1 785 903	66 285	1 852 188	45 995
MALAWI	972 289	243 400	1 215 689	1 210 880	3 511	1 214 391	1 298
MOZAMBIQUE	1 061 741	239 200	1 300 941	1 075 976	121 024	1 197 000	103 941
NAMIBIA	2 942 870	115 580	3 058 450	2 564 608	309 099	2 873 707	184 743
SOUTH AFRICA *(2)*	5 279 110	(622 263)	4 656 847	4 156 336	228 087	4 384 423	272 424
SOUTHERN AFRICA *(3)*	738 660	(442 360)	296 300	290 413	3 587	294 000	2 300
SWAZILAND	469 647	(133 749)	335 898	283 503	13 921	297 424	38 474
ZAMBIA	12 187 833	1 446 123	13 633 956	12 857 355	522 914	13 380 269	253 687
ZIMBABWE	1 163 769	138 970	1 302 739	1 190 731	111 206	1 301 937	802
Southern Africa Total	**31 213 578**	**(304 788)**	**30 908 790**	**28 155 515**	**1 455 101**	**29 610 616**	**1 298 174**
Total AFRICA	**295 969 811**	**(18 956 656)**	**277 013 155**	**242 805 980**	**19 836 165**	**262 642 145**	**14 371 010**

(1) This amount represents the budget for the Liaison Unit for the Great Lakes now reported under Headquarters (Schedule 3 page 34 refers)

(2) The amount of $ 133,500 approved for Southern Africa is now reported under Annual Programme- Trust Funds (Schedule 3 page 35 refers)

Further, the amount of $ 1,825,794 representing the budget for the Regional Office in South Africa is included in this figure

(3) This figure includes the amount of $ 268,000 reported in the EXCOM document under Regional Projects (A/Ac. 96/932 refers)

Also included is the cost of the Liaison Unit for Southern Africa, amounting to $ 470,660, now reported under Headquarters (Schedule 3 page 34 refers)

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE							
Eastern Europe							
ARMENIA	3 522 976	(582 278)	2 940 698	2 882 365	25 823	2 908 188	32 510
AZERBAIJAN	4 140 769	(70 172)	4 070 597	3 951 882	45 449	3 997 331	73 266
BELARUS	797 885	31 476	829 361	771 817	8 213	780 030	49 331
OTHER COUNTRIES IN EASTERN EUROPE	102 900	584 552	687 452	480 178	6 540	486 718	200 734
GEORGIA	8 526 634	(2 291 367)	6 235 267	5 417 597	246 348	5 663 945	571 322
REPUBLIC OF MOLDOVA	1 050 970	64 408	1 115 378	1 052 735	28 338	1 081 073	34 305
RUSSIAN FEDERATION	21 153 778	(4 017 959)	17 135 819	14 708 980	493 992	15 202 972	1 932 847
UKRAINE	3 709 587	(441 592)	3 267 995	3 183 507	16 438	3 199 945	68 050
Eastern Europe Total	**43 005 499**	**(6 722 932)**	**36 282 567**	**32 449 061**	**871 141**	**33 320 202**	**2 962 365**
Western Europe							
AUSTRIA	1 649 631	(196 869)	1 452 762	1 303 635	16 212	1 319 847	132 915
BELGIUM	2 065 167	168 484	2 233 651	2 125 298	30 728	2 156 026	77 625
FRANCE	2 754 729	(878 853)	1 875 876	1 771 654	28 447	1 800 101	75 775
UNITED KINGDOM	1 606 432	(384 996)	1 221 436	1 144 586	23 456	1 168 042	53 394
GERMANY	2 172 212	(362 054)	1 810 158	1 694 175	0	1 694 175	115 983
GREECE	1 642 668	(412 115)	1 230 553	1 183 704	1 896	1 185 600	44 953
IRELAND	485 686	(143 810)	341 876	236 638	1 582	238 220	103 656
ITALY *(1)*	2 425 159	(1 044 070)	1 381 089	1 348 348	10 334	1 358 682	22 407
MALTA	243 500	(53 374)	190 126	175 639	0	175 639	14 487
NETHERLANDS	217 054	7 542	224 596	165 504	0	165 504	59 092
PORTUGAL	116 800	(31 185)	85 615	85 505	110	85 615	0
SPAIN	1 208 626	(357 958)	850 668	824 069	12	824 081	26 587
SWEDEN	1 191 905	(125 864)	1 066 041	1 032 162	2 573	1 034 735	31 306
SWITZERLAND	739 345	(174 568)	564 777	518 416	1 412	519 828	44 949
Western Europe Total	**18 518 914**	**(3 989 690)**	**14 529 224**	**13 609 333**	**116 762**	**13 726 095**	**803 129**

(1) In the EXCOM document (A/Ac 96/932) the original approved appropriation includes $ 187 484 reported under Headquarters (Schedule 3 page 34 refers)

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Europe and Baltic States							
BALTIC STATES	375 000	(120 117)	254 883	237 658	11 895	249 553	5 330
BULGARIA	1 224 310	(212 767)	1 011 543	984 962	8 914	993 876	17 667
CYPRUS	431 777	31 242	463 019	447 952	13 698	461 650	1 369
CZECH REPUBLIC	930 363	(80 985)	849 378	754 199	25 655	779 854	69 524
HUNGARY	1 465 029	(33 513)	1 431 516	1 380 405	20 096	1 400 501	31 015
LATVIA	301 527	(23 936)	277 591	268 282	596	268 878	8 713
OTHER COUNTRIES IN CENTRAL EUROPE *(1)*	1 525 000	(736 804)	788 196	402 604	71 396	474 000	314 196
POLAND	808 432	23 503	831 935	765 525	23 785	789 310	42 625
ROMANIA	1 276 673	(166 367)	1 110 306	1 087 652	13 132	1 100 784	9 522
SLOVAKIA	735 021	(149 259)	585 762	523 272	6 274	529 546	56 216
SLOVENIA	1 180 869	(383 121)	797 748	710 746	11 573	722 319	75 429
TURKEY	5 622 130	(318 344)	5 303 786	4 734 112	145 983	4 880 095	423 691
Central Europe and Baltic States Total	**15 876 131**	**(2 170 468)**	**13 705 663**	**12 297 369**	**352 997**	**12 650 366**	**1 055 297**
Sub-total Europe	**77 400 544**	**(12 883 090)**	**64 517 454**	**58 355 763**	**1 340 900**	**59 696 663**	**4 820 791**
South Eastern Europe							
ALBANIA	4 119 028	(606 430)	3 512 598	2 750 756	62 430	2 813 186	699 412
BOSNIA AND HERZEGOVINA	34 137 115	(6 763 566)	27 373 549	25 165 318	390 625	25 555 943	1 817 606
CROATIA	13 119 013	(1 753 693)	11 365 320	11 031 132	69 433	11 100 565	264 755
THE FORMER YUGOSLAV REP.OF MACEDONIA	8 061 783	(1 328 720)	6 733 063	5 257 808	187 930	5 445 738	1 287 325
SOUTH EASTERN EUROPE *(2)*	2 146 032	(2 066 032)	80 000	27 637	0	27 637	52 363
YUGOSLAVIA	79 217 090	(15 954 234)	63 262 856	52 237 247	3 651 552	55 888 799	7 374 057
South Eastern Europe Total	**140 800 061**	**(28 472 675)**	**112 327 386**	**96 469 898**	**4 361 970**	**100 831 868**	**11 495 518**
Total EUROPE	**218 200 605**	**(41 355 765)**	**176 844 840**	**154 825 661**	**5 702 870**	**160 528 531**	**16 316 309**

(1) This amount includes $ 100 000 originally approved under South Eastern Europe Regional Projects (A/Ac 96/932 refers)

(2) This amount includes the costs of the Bureau at Headquarters, which is now reported under Headquarters (Schedule 3 page 34 refers)

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME							
North Africa							
ALGERIA	4 710 978	(578 545)	4 132 433	3 430 225	562 826	3 993 051	139 382
LIBYAN ARAB JAMAHIRIYA	1 334 486	(174 796)	1 159 690	956 756	127 790	1 084 546	75 144
MAURITANIA	290 759	(2 797)	287 962	231 222	16 981	248 203	39 759
MOROCCO	517 672	(68 319)	449 353	339 895	30 188	370 083	79 270
TUNISIA	368 643	(12 183)	356 460	321 641	11 571	333 212	23 248
WESTERN SAHARA TERRITORY	578 669	(259 735)	318 934	288 044	16 930	304 974	13 960
North Africa Total	**7 801 207**	**(1 096 375)**	**6 704 832**	**5 567 783**	**766 286**	**6 334 069**	**370 763**
Middle East							
EGYPT	3 765 161	(1 007 315)	2 757 846	2 577 585	31 016	2 608 601	149 245
IRAQ	3 150 530	121 413	3 271 943	2 905 265	231 233	3 136 498	135 445
ISRAEL	10 000	0	10 000	8 333	848	9 181	819
JORDAN	1 679 384	(173 579)	1 505 805	1 223 609	30 843	1 254 452	251 353
KUWAIT	759 613	(203 141)	556 472	463 750	18 950	482 700	73 772
LEBANON	2 699 785	(514 720)	2 185 065	2 032 931	28 021	2 060 952	124 113
MIDDLE EAST OVERALL *(1)*	70 000	(57 337)	12 663	12 663	0	12 663	0
SAUDI ARABIA	1 470 302	191 495	1 661 797	1 503 733	33 951	1 537 684	124 113
SYRIAN ARAB REPUBLIC	2 191 708	(245 444)	1 946 264	1 782 428	35 996	1 818 424	127 840
UNITED ARAB EMIRATES	187 400	(100 400)	87 000	87 000	0	87 000	0
YEMEN	3 278 563	217 234	3 495 797	3 147 286	181 714	3 329 000	166 797
Middle East Total	**19 262 446**	**(1 771 794)**	**17 490 652**	**15 744 583**	**592 572**	**16 337 155**	**1 153 497**
South West Asia							
AFGHANISTAN	8 584 506	193 372	8 777 878	5 975 390	1 362 384	7 337 774	1 440 104
IRAN (ISLAMIC REPUBLIC OF)	17 619 929	(1 657 958)	15 961 971	10 719 799	2 243 095	12 962 894	2 999 077
OTHER COUNTRIES IN CASWANAME	466 800	(32 300)	434 500	266 773	18 227	285 000	149 500
PAKISTAN	18 377 812	2 700 889	21 078 681	15 572 271	1 380 100	16 952 371	4 126 310
South West Asia Total	**45 049 047**	**1 203 963**	**46 253 030**	**32 534 233**	**5 003 806**	**37 538 039**	**8 714 991**
Central Asia							
KAZAKHSTAN	1 072 573	75 196	1 147 774	968 226	35 249	1 003 475	144 299
KYRGYZSTAN	1 206 206	44 658	1 250 864	1 138 510	17 343	1 155 853	95 011
TAJIKISTAN	1 931 071	(110 916)	1 820 155	1 689 801	41 848	1 731 649	88 506
TURKMENISTAN	1 054 307	(63 710)	990 597	913 026	28 284	941 310	49 287
UZBEKISTAN	1 427 857	(392 091)	1 035 766	886 469	6 217	892 686	143 080
Central Asia Total	**6 692 019**	**(446 863)**	**6 245 156**	**5 596 032**	**128 941**	**5 724 973**	**520 183**
Total CASWANAME	**78 804 719**	**(2 111 049)**	**76 693 670**	**59 442 631**	**6 491 605**	**65 934 236**	**10 759 434**

(1) In the ExCOM document (A/AC.96/932), this amount was included under Global Operations

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN	125 000	46 400	171 400	108 471	26 980	135 451	35 949
CANADA	1 286 167	(153 437)	1 132 730	1 075 958	6 753	1 082 711	50 019
CUBA	585 300	11 679	596 979	510 246	46 489	556 735	40 244
UNITED STATES OF AMERICA	5 104 222	(699 136)	4 405 084	4 304 782	78 494	4 383 276	21 808
North America and the Caribbean Total	**7 100 689**	**(794 496)**	**6 306 193**	**5 999 457**	**158 716**	**6 158 173**	**148 020**
Central America							
COSTA RICA	749 026	273 430	1 022 456	943 780	0	943 780	78 676
GUATEMALA	189 400	(189 400)	0	0	0	0	0
MEXICO	5 866 925	(1 046 198)	4 820 727	4 780 579	11 716	4 792 295	28 432
LATIN AMERICA, NORTHERN	937 900	(130 909)	806 991	687 576	57 934	745 510	61 481
Central America Total	**7 743 251**	**(1 093 077)**	**6 650 174**	**6 411 936**	**69 650**	**6 481 585**	**168 589**
Northern South America							
COLOMBIA	4 095 499	(207 961)	3 887 538	3 743 696	62 424	3 806 120	81 418
ECUADOR	165 891	934 873	1 100 764	815 700	223 107	1 038 807	61 957
PANAMA	0	299 900	299 900	299 869	0	299 869	31
VENEZUELA	1 540 102	108 781	1 648 883	1 594 226	2 265	1 596 491	52 392
LATIN AMERICA, N. WESTERN	1 100 000	(691 370)	408 630	310 972	4 278	315 250	93 380
Northern South America Total	**6 901 492**	**444 223**	**7 345 715**	**6 764 463**	**292 074**	**7 056 537**	**289 178**
Southern South America							
ARGENTINA	1 425 064	(322 210)	1 102 854	1 084 553	1 965	1 086 518	16 336
LATIN AMERICA, SOUTHERN	2 231 300	(393 624)	1 837 676	1 777 168	12 814	1 789 982	47 694
Southern South America Total	**3 656 364**	**(715 834)**	**2 940 530**	**2 861 721**	**14 779**	**2 876 500**	**64 030**
Total THE AMERICAS	**25 401 796**	**(2 159 184)**	**23 242 612**	**22 037 576**	**535 219**	**22 572 795**	**669 817**

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	2 926 029	(235 920)	2 692 109	2 265 479	243 204	2 508 683	183 426
INDIA	2 532 789	361 414	2 894 203	2 489 604	41 208	2 530 812	363 391
SRI LANKA	6 800 386	(568 182)	6 232 204	4 642 815	1 324 514	5 967 329	264 875
MYANMAR	4 306 747	765 415	5 072 162	4 831 352	178 041	5 009 393	62 769
NEPAL	5 434 790	159 191	5 593 981	5 245 433	150 320	5 395 753	198 228
OTHER COUNTRIES IN SOUTH ASIA	0	100 000	100 000	10 560	4 440	15 000	85 000
South Asia Total	**22 002 741**	**581 918**	**22 584 659**	**19 488 243**	**1 941 727**	**21 426 970**	**1 187 689**
East Asia and the Pacific							
AUSTRALIA	1 419 404	(280 701)	1 138 703	1 016 019	38 082	1 054 101	84 602
CHINA	2 373 466	402 482	2 775 948	2 380 528	32 856	2 413 384	362 564
INDONESIA	11 859 707	(4 389 658)	7 470 049	6 727 408	260 404	6 987 812	482 237
JAPAN	3 451 073	60 253	3 511 326	2 758 636	58 308	2 816 946	694 380
CAMBODIA	772 823	297 796	1 070 619	774 530	98 505	873 035	197 584
REPUBLIC OF KOREA	0	93 972	93 972	92 374	1 160	93 534	438
LAO PEOPLE'S DEMOCRATIC REPUBLIC	639 667	(96 378)	543 289	490 752	17 679	508 431	34 858
MALAYSIA	743 937	(30 000)	713 937	667 620	24 166	691 786	22 151
NEW ZEALAND	50 000	(50 000)	0	0	0	0	0
OTHER COUNTRIES IN EAST ASIA	336 000	(84 799)	251 201	113 303	5 697	119 000	132 201
PHILIPPINES	353 199	240 351	593 550	466 168	59 887	526 055	65 495
PAPUA NEW GUINEA	50 200	435 770	485 970	388 563	64 363	452 926	33 044
SINGAPORE	60 700	(9 730)	50 970	40 519	5 848	46 367	4 603
VIET NAM	136 182	35 897	172 079	116 261	1 283	117 544	54 535
THAILAND	5 440 249	(474 776)	4 965 473	4 283 603	153 838	4 437 441	528 032
EAST TIMOR	6 671 827	3 807 797	10 479 624	8 512 990	1 182 498	9 695 488	784 136
East Asia and the Pacific Total	**34 358 434**	**(41 724)**	**34 316 710**	**28 831 276**	**2 004 574**	**30 835 850**	**3 480 860**
Total ASIA AND THE PACIFIC	**56 361 175**	**540 194**	**56 901 369**	**48 319 519**	**3 946 301**	**52 262 820**	**4 638 549**

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2001
(In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICES	0	1 594 594	1 594 594	756 587	138 020	894 607	699 987
FIELD SUPPORT	4 811 107	(1 312 226)	3 498 881	2 426 665	369 254	2 795 919	702 962
TRAINING	3 920 000	380 000	4 300 000	2 693 871	551 999	3 245 870	1 054 130
GLOBAL OPERATIONS *(1)*	40 198 482	7 909 684	48 108 166	29 340 464	9 103 031	38 443 495	9 664 671
Global Operations Total	**48 929 589**	**8 572 052**	**57 501 641**	**35 217 587**	**10 162 304**	**45 379 891**	**12 121 750**
Headquarters							
REG. BUREAU FOR AFRICA	1 269 759	105 000	1 374 759	1 336 343	35 485	1 373 828	931
REG. BUREAU FOR ASIA AND OCEANIA	2 193 534	294 643	2 488 177	2 388 589	57 638	2 446 227	41 950
DIV. COMMUNICATION & INFORMATION	8 891 490	231 668	9 123 158	6 921 352	342 092	7 263 444	1 859 714
REG. BUREAU FOR EUROPE	2 791 882	16 195	2 808 077	2 740 342	47 415	2 787 757	20 320
DRM - JOINT UN ACTIVITIES	8 300 863	(391 445)	7 909 418	5 913 419	345 817	6 259 236	1 650 182
DRM - HUMAN RESOURCE MANAGEMENT	6 629 037	287 779	6 916 816	5 824 152	126 276	5 950 428	966 388
DEP. OF INTERNATIONAL PROTECTION	5 077 719	401 509	5 479 228	5 337 191	132 579	5 469 770	9 458
REG. BUREAU FOR THE AMERICAS	1 503 731	13 000	1 516 731	1 436 073	70 788	1 506 861	9 870
REG. BUREAU FOR CASWANAME	2 624 947	150 000	2 774 947	2 676 970	92 045	2 769 015	5 932
DRM - DIV. RESOURCE MANAGEMENT	5 199 397	48 685	5 248 082	4 624 435	69 113	4 693 548	554 534
DIVISION OF OPERATIONAL SUPPORT	7 305 209	(463 663)	6 841 546	6 532 907	169 815	6 702 722	138 824
EXECUTIVE DIRECTION & MANAGEMENT	1 882 943	836 303	2 719 246	2 432 557	179 677	2 612 234	107 012
HORN OF AFRICA LIAISON UNIT	0	753 638	753 638	730 273	12 584	742 857	10 781
DPO - EVALUATION AND POLICY SECTION	533 796	(110 000)	423 796	379 611	17 305	396 916	26 880
GREAT LAKES LIAISON UNIT	0	1 712 498	1 712 498	1 446 061	40 302	1 486 363	226 135
DRM - HEADQUARTERS OVERALL	13 773 106	(6 804 770)	6 968 336	4 697 341	865 887	5 563 228	1 405 108
HEADQUARTERS *(2)*	187 484	(127 369)	60 115	59 688	0	59 688	427
INFO. TECHNOLOGY & TELECOM SERVICE	0	7 258 504	7 258 504	5 271 023	290 613	5 561 636	1 696 868
SOUTHERN AFRICA LIAISON UNIT	0	470 660	470 660	426 769	6 512	433 281	37 379
SOUTH EASTERN EUROPE OPS UNIT	0	1 836 353	1 836 353	1 668 169	24 817	1 692 986	143 367
WEST AND CENTRAL AFRICA LIAISON UNIT	0	880 828	880 828	728 180	6 874	735 054	145 774
Headquarters Total *(3)*	**68 164 897**	**7 400 016**	**75 564 913**	**63 573 445**	**2 933 634**	**66 507 079**	**9 057 834**
Operational Reserve							
OPERATIONAL RESERVE	79 309 359	(42 919 566)	36 389 793	0	0	0	36 389 793
Operational Reserve Total	**79 309 359**	**(42 919 566)**	**36 389 793**	**0**	**0**	**0**	**36 389 793**
GRAND TOTAL ANNUAL PROGRAMME BUDGET	**871 141 951**	**(90 889 958)**	**780 151 993**	**626 219 399**	**49 508 098**	**675 827 497**	**104 324 496**

(1) The original EXCOM approved appropriation includes $ 1,000,000 now reported under Annual Programme Budget - Trust Funds (Schedule 3 page 35 refers) See also Footnote 1 page 31

(2) Footnote 1 page 29 refers

(3) Footnote 4 page 27, Footnote 1 page 28, and Footnote 2 page 30 refer

A/57/5/Add.5

Schedule of Appropriations under the
Annual Programme Budget - Trust Fund
for the year ended 31 /12/2001
(in United States Dollars)

Schedule 2

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
LIBERIA (1)	127 500	0	127 500	78 957	44 143	121 100	6 400
West and Central Africa Total	**127 500**	**0**	**127 500**	**78 957**	**44 143**	**121 100**	**6 400**
East and Horn of Africa							
EAST AND HORN OF AFRICA	0	53 000	53 000	0	52 979	52 979	22
ERITREA	0	60 000	60 000	38 664	21 336	60 000	0
ETHIOPIA	0	50 000	50 000	25 939	24 061	50 000	0
KENYA	0	64 647	64 647	36 572	27 428	64 000	647
UGANDA	0	121 665	121 665	93 380	26 620	120 000	1 665
East and Horn of Africa Total	**0**	**349 312**	**349 312**	**194 554**	**152 423**	**346 978**	**2 334**
The Great Lakes							
RWANDA	0	100 000	100 000	85 295	14 705	100 000	0
UNITED REP. OF TANZANIA	0	140 000	140 000	65 642	74 358	140 000	0
The Great Lakes Total	**0**	**240 000**	**240 000**	**150 937**	**89 063**	**240 000**	**0**
Southern Africa							
SOUTH AFRICA (2)	133 500	127 000	260 500	181 254	48 280	229 534	30 966
ZAMBIA	0	100 000	100 000	83 733	11 267	95 000	5 000
Southern Africa Total	**133 500**	**227 000**	**360 500**	**264 987**	**59 547**	**324 534**	**35 966**
Total AFRICA	**261 000**	**816 312**	**1 077 312**	**487 438**	**345 176**	**832 612**	**44 700**
CARIBBEAN							
Middle East							
YEMEN	0	55 500	55 500	40 600	3 290	43 890	11 610
Middle East Total	**0**	**55 500**	**55 500**	**40 600**	**3 290**	**43 890**	**11 610**
Total CARIBBEAN	**0**	**55 500**	**55 500**	**40 600**	**3 290**	**43 890**	**11 610**
OTHER							
Global Operations							
GLOBAL OPERATIONS (3)	1 000 000	(173 147)	826 853	479 579	235 455	715 034	111 819
Global Operations Total	**1 000 000**	**(173 147)**	**826 853**	**479 579**	**235 455**	**715 034**	**111 819**
Total OTHER	**1 000 000**	**(173 147)**	**826 853**	**479 579**	**235 455**	**715 034**	**111 819**
GRAND TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	**1 261 000**	**698 665**	**1 959 665**	**1 007 615**	**583 921**	**1 791 536**	**168 129**

(1) Footnote 2 page 27 refers
(2 Footnote 2 page 28 refers
(3) Footnote 1 page 34 refers

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2001
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA					
Sierra Leonean Refugees					
GUINEA	2 003 818	1 900 658	103 160	2 003 818	0
SIERRA LEONE	16 408 210	14 240 524	2 167 686	16 408 210	0
WEST AND CENTRAL AFRICA OVERALL	1 780 874	0		0	1 780 874
Total Sierra Leonean Refugees	**20 192 902**	**16 141 182**	**2 270 846**	**18 412 028**	**1 780 874**
Eritrean Refugees and Int. Displaced Persons					
EAST AND HORN OF AFRICA	1 087 335	0	0	0	1 087 335
ERITREA	15 533 046	11 389 748	4 143 298	15 533 046	0
SUDAN	3 399 844	2 373 788	1 026 056	3 399 844	0
Total Eritrean Refugees and Int. Displaced Persons	**20 020 225**	**13 763 536**	**5 169 354**	**18 932 890**	**1 087 335**
Angolan Refugees and Int. Displaced Persons					
ANGOLA	6 217 637	5 268 302	300 687	5 568 989	648 648
SOUTHERN AFRICA	472 621	0	0	0	472 621
SOUTHERN AFRICA LIAISON UNIT	48 213	48 213	0	48 213	0
Total Angolan Refugees and Int. Displaced Persons	**6 738 471**	**5 316 515**	**300 687**	**5 617 202**	**1 121 269**
Total AFRICA	**46 951 598**	**35 221 233**	**7 740 887**	**42 962 120**	**3 989 478**
EUROPE					
Macedonia Situation					
ALBANIA	307 370	301 056	6 314	307 370	0
THE FORMER YUGOSLAV REP. OF MACEDONIA	4 260 851	3 620 289	635 147	4 255 416	5 235
SOUTH EASTERN EUROPE	4 472 344	427 216	0	427 216	4 045 128
YUGOSLAVIA	7 348 887	5 687 836	587 240	6 275 076	1 073 809
Total Macedonia Situation	**16 389 252**	**10 036 379**	**1 228 701**	**11 265 080**	**5 124 172**
Total EUROPE	**16 389 252**	**10 036 379**	**1 228 701**	**11 265 080**	**5 124 172**

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2001
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME					
Afghan Refugees					
AFGHANISTAN	10 289 523	2 509 728	3 159 706	5 669 434	4 620 089
IRAN (ISLAMIC REPUBLIC OF)	2 589 750	1 208 601	179 455	1 388 056	1 181 694
OTHER COUNTRIES IN CASWANAME	31 000 050	14 495 453	6 362 890	20 858 343	10 141 707
PAKISTAN	18 597 413	8 282 104	4 320 974	10 603 078	7 994 335
SOUTH WEST ASIA OVERALL	14 653 401	0	0	0	14 653 401
TAJIKISTAN	613 151	418 730	143 325	562 055	51 096
TURKMENISTAN	300 050	130 625	3 280	133 905	166 145
UZBEKISTAN	383 830	246 853	57 345	303 198	80 632
REG. BUREAU FOR CASWANAME	500 000	210 146	116 988	327 134	172 866
Total Afghan Refugees	**78 907 168**	**25 501 240**	**14 343 963**	**39 845 203**	**39 061 965**
Total CASWANAME	**78 907 168**	**25 501 240**	**14 343 963**	**39 845 203**	**39 061 965**
OTHER					
Global Operations					
GLOBAL OPERATIONS	1 176 238	415 552	104 448	520 000	656 238
Total Other	**1 176 238**	**415 552**	**104 448**	**520 000**	**656 238**
Headquarters					
DEP. OF INTERNATIONAL PROTECTION	297 721	287 736	9 985	297 721	0
Total Headquarters	**297 721**	**287 736**	**9 985**	**297 721**	**0**
Total OTHER	**1 473 959**	**703 288**	**114 433**	**817 721**	**656 238**
GRAND TOTAL Supplementary Programme Fund	**143 721 977**	**71 462 140**	**23 427 984**	**94 890 124**	**48 831 853**

A/57/5/Add.5

Schedule of Funds Available
Supplementary Programme Fund - Trust Fund
for the year ended 31/12/2001
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
Global Operations					
GLOBAL OPERATIONS	812 945	756 573	0	756 573	56 372
Total Global Operations	**812 945**	**756 573**	**0**	**756 573**	**56 372**
Headquarters					
EXECUTIVE DIRECTION & MANAGEMENT	128 638	122 198	6 440	128 638	0
Total Headquarters	**128 638**	**122 198**	**6 440**	**128 638**	**0**
Total OTHER	**941 583**	**878 771**	**6 440**	**885 211**	**56 372**
GRAND TOTAL Supplementary Programme Fund - Trust Fund	**941 583**	**878 771**	**6 440**	**885 211**	**56 372**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
AFRICA				
West and Central Africa				
BENIN	79 353	65 831	7 452	6 070
BURKINA FASO	46 395	41 214	878	4 303
CAMEROON	74 561	32 469	42 092	0
CENTRAL AFRICAN REPUBLIC	455 279	369 091	85 614	574
CHAD	251 735	193 703	58 032	0
CÔTE D'IVOIRE	789 425	549 486	219 939	0
GABON	225 211	105 457	112 294	7 460
GAMBIA	187 456	136 517	38 451	12 488
GHANA	43 025	20 534	22 491	0
GUINEA	3 647 932	2 005 929	1 642 003	0
GUINEA-BISSAU	17 293	0	17 293	0
LIBERIA	470 578	337 670	132 908	0
MALI	13 958	0	13 958	0
NIGER	31 728	28 575	3 153	0
NIGERIA	71 702	31 480	40 222	0
SENEGAL	172 779	166 005	6 774	0
SIERRA LEONE	5 460	3 742	1 718	0
TOGO	75 972	35 524	28 556	11 892
WEST AFRICA	101 380	10 714	90 666	0
WEST AND CENTRAL AFRICA OVERALL	9 414	6 684	2 730	0
Total West and Central Africa	**6 750 636**	**4 140 625**	**2 567 224**	**42 787**
East and Horn of Africa				
DJIBOUTI	329 309	197 735	131 574	0
ERITREA	441 606	276 979	164 627	0
ETHIOPIA	1 021 510	848 424	166 850	6 236
KENYA	1 513 393	787 462	725 931	0
SOMALIA	707 927	443 539	264 388	0
SUDAN	820 548	395 696	424 852	0
UGANDA	777 706	388 539	389 167	0
Total East and Horn of Africa	**5 611 999**	**3 338 374**	**2 267 389**	**6 236**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
The Great Lakes				
BURUNDI	333 095	213 898	119 197	0
CONGO	1 085 199	938 559	146 640	0
COUNTRIES IN CENTRAL AFRICA	796 872	668 761	132 111	0
DEMOCRATIC REPUBLIC OF THE CONGO	613 574	319 411	294 163	0
GREAT LAKES	80 407	54 584	25 823	0
RWANDA	956 145	569 946	333 822	52 377
UNITED REP. OF TANZANIA	1 738 823	1 356 227	382 596	0
Total The Great Lakes	**5 606 115**	**4 119 386**	**1 434 352**	**52 377**
Southern Africa				
ANGOLA	271 043	43 909	227 134	0
BOTSWANA	65 554	8 328	57 226	0
MALAWI	95 402	83 532	11 870	0
MOZAMBIQUE	85 317	64 649	20 668	0
NAMIBIA	446 381	354 952	91 429	0
SOUTH AFRICA	220 690	111 234	109 456	0
SOUTHERN AFRICA	22 549	13 250	9 299	0
SWAZILAND	19 692	4 361	15 331	0
ZAMBIA	1 077 053	738 182	338 871	0
ZIMBABWE	22 006	14 955	7 051	0
Total Southern Africa	**2 325 687**	**1 437 352**	**888 335**	**0**
TOTAL AFRICA	**20 294 437**	**13 036 737**	**7 157 300**	**101 400**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
EUROPE				
Eastern Europe				
ARMENIA	28 212	27 508	704	0
AZERBAIJAN	94 025	34 336	59 689	0
BELARUS	3 991	1 313	2 678	0
COMM. IND. STATES	1 648	0	1 648	0
GEORGIA	218 014	145 227	72 787	0
REPUBLIC OF MOLDOVA	96 879	92 802	4 077	0
RUSSIAN FEDERATION	4 338 533	4 172 708	165 825	0
UKRAINE	56 408	25 759	30 649	0
Total Eastern Europe	**4 837 710**	**4 499 653**	**338 057**	**0**
Western Europe				
AUSTRIA	30 369	12 653	17 716	0
BELGIUM	24 982	4 093	20 889	0
FRANCE	158 606	76 186	82 420	0
GERMANY	14 681	11 549	3 132	0
GREECE	31 213	21 795	9 418	0
IRELAND	8 914	1 280	7 634	0
ITALY	446 548	442 684	3 864	0
MALTA	64 800	64 800	0	0
NETHERLANDS	20 861	0	20 861	0
PORTUGAL	1 263	0	1 263	0
SPAIN	12 958	11 116	1 842	0
SWEDEN	4 256	3 060	1 196	0
SWITZERLAND	26 545	25 462	1 083	0
UNITED KINGDOM	80 134	46 523	33 611	0
Total Western Europe	**926 130**	**721 201**	**204 929**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
Central Europe and Baltic States				
BALTIC STATES	25 730	25 439	291	0
BULGARIA	39 187	19 110	20 077	0
CYPRUS	801	28	773	0
CZECH REPUBLIC	403	60	343	0
HUNGARY	56 907	43 766	13 141	0
OTHER COUNTRIES IN CENTRAL EUROPE	132 621	100 291	32 330	0
POLAND	13 918	5 794	8 124	0
ROMANIA	17 249	10 447	6 802	0
SLOVAKIA	3 945	174	3 771	0
SLOVENIA	4 184	1 678	2 506	0
TURKEY	77 530	62 158	15 372	0
Total Central Europe and Baltic States	**372 475**	**268 945**	**103 530**	**0**
South Eastern Europe				
ALBANIA	354 494	308 055	46 439	0
BOSNIA AND HERZEGOVINA	1 305 217	1 081 298	223 919	0
CROATIA	253 483	206 182	47 301	0
SOUTH EASTERN EUROPE	27 551	9 271	18 280	0
THE FORMER YUGOSLAV REP. OF MACEDONIA	464 578	346 266	118 312	0
YUGOSLAVIA	6 480 520	4 897 916	1 582 604	0
Total South Eastern Europe	**8 885 843**	**6 849 988**	**2 036 856**	**0**
Total EUROPE	**15 022 168**	**12 338 787**	**2 683 371**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
CASWANAME				
North Africa				
ALGERIA	667 073	755 296	111 626	151
LIBYAN ARAB JAMAHIRIYA	17 536	7 536	10 000	0
MAURITANIA	3 320	0	3 320	0
MOROCCO	13 101	3 530	9 571	0
TUNISIA	20 820	0	20 820	0
WESTERN SAHARA TERRITORY	15 016	7 300	7 716	0
Total North Africa	**936 866**	**773 662**	**163 053**	**151**
Middle East				
EGYPT	24 600	17 938	6 662	0
IRAQ	165 759	135 125	30 634	0
JORDAN	26 472	9 709	16 763	0
KUWAIT	5 856	0	5 856	0
LEBANON	42 385	5 157	37 228	0
MIDDLE EAST OVERALL	1 396	1 396	0	0
SAUDI ARABIA	11 431	6 778	4 653	0
SYRIAN ARAB REPUBLIC	9 669	2 999	6 670	0
UNITED ARAB EMIRATES	4 139	906	3 233	0
YEMEN	178 320	107 037	71 283	0
Total Middle East	**470 027**	**287 045**	**182 982**	**0**
South West Asia				
AFGHANISTAN	920 018	832 106	87 912	0
IRAN (ISLAMIC REP. OF)	487 230	255 029	97 209	134 992
PAKISTAN	955 914	633 014	322 900	0
Total South West Asia	**2 363 162**	**1 720 149**	**508 021**	**134 992**
Central Asia				
KAZAKHSTAN	11 540	6 889	4 651	0
KYRGYZSTAN	25 473	6 664	18 809	0
TAJIKISTAN	291 444	166 316	125 128	0
TURKMENISTAN	57 757	50 970	6 787	0
UZBEKISTAN	23 459	10 139	13 320	0
Total Central Asia	**409 673**	**240 978**	**168 695**	**0**
TOTAL CASWANAME	**4 179 728**	**3 021 834**	**1 022 751**	**135 143**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
THE AMERICAS				
North America and the Caribbean				
CANADA	10 271	5 162	5 109	0
CUBA	64 444	58 515	5 929	0
THE CARIBBEAN	8 377	4 500	3 877	0
UNITED STATES OF AMERICA	148 004	110 295	37 709	0
Total North America and the Caribbean	231 096	178 472	52 624	0
Central America				
COSTA RICA	8 226	2 266	5 960	0
GUATEMALA	32 107	25 198	6 909	0
LATIN AMERICA, NORTHERN	84 169	52 596	31 573	0
MEXICO	16 767	4 184	12 583	0
Total Central America	141 269	84 244	57 025	0
Northern South America				
COLOMBIA	164 149	28 777	135 372	0
ECUADOR	3 673	3 673	0	0
LATIN AMERICA, N. WESTERN	276 332	163 157	113 175	0
VENEZUELA	34 468	14 688	19 780	0
Total Northern South America	478 622	210 295	268 327	0
Southern South America				
ARGENTINA	26 446	6 618	19 828	0
LATIN AMERICA, SOUTHERN	214 074	156 653	57 421	0
Total Southern South America	240 520	163 271	77 249	0
TOTAL THE AMERICAS	1 091 507	636 282	455 225	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	98 401	59 508	38 893	0
INDIA	219 045	116 025	103 020	0
MYANMAR	264 926	217 218	47 708	0
NEPAL	113 530	33 363	80 167	0
SRI LANKA	666 296	516 919	149 377	0
Total South Asia	**1 362 198**	**943 033**	**419 165**	**0**
East Asia and the Pacific				
AUSTRALIA	33 345	15 051	18 294	0
CAMBODIA	22 683	6 343	16 340	0
CHINA	188 261	105 884	82 377	0
INDONESIA	4 679 609	3 874 568	805 041	0
JAPAN	77 606	59 406	18 200	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	96 311	59 722	36 589	0
MALAYSIA	14 369	10 698	3 671	0
OTHER COUNTRIES IN EAST ASIA	15 452	3 571	11 881	0
PAPUA NEW GUINEA	35 981	10 639	25 342	0
PHILIPPINES	29 928	23 098	6 830	0
SINGAPORE	5 394	0	5 394	0
THAILAND	221 044	65 629	155 415	0
VIET NAM	2 000	1 342	658	0
Total East Asia and the Pacific	**5 421 983**	**4 235 951**	**1 186 032**	**0**
TOTAL ASIA AND THE PACIFIC	**6 784 181**	**5 178 984**	**1 605 197**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
OTHER				
Global Operations				
FIELD SUPPORT	950 956	828 020	122 936	0
GLOBAL OPERATIONS	5 065 648	3 436 336	1 420 857	208 456
TRAINING	374 396	185 881	188 515	0
STAFF HOUSING	88 051	69 440	18 611	0
PI - INCOME GEN. ACTIVITIES	76 869	5 850	71 019	0
Total Global Operations	6 555 920	4 525 526	1 821 938	208 456
Headquarters				
REG. BUREAU FOR AFRICA	101 649	76 274	25 375	0
REG. BUREAU FOR ASIA AND OCEANIA	37 659	17 472	20 187	0
DIV. COMMUNICATION & INFORMATION	548 526	359 848	188 678	0
REG. BUREAU FOR EUROPE	110 474	49 342	61 132	0
DRM - JOINT UN ACTIVITIES	268 923	241 045	27 378	0
DRM - HUMAN RESOURCES MANAGEMENT	138 875	109 082	29 793	0
EAST AND HORN OF AFRICA	11 712	3 326	8 386	0
DEP. OF INTERNATIONAL PROTECTION	147 368	80 827	66 541	0
REG. BUREAU FOR THE AMERICAS	39 577	6 570	33 007	0
REG. BUREAU for CASWANAME	48 605	26 231	22 374	0
DRM - DIV. OF RESOURCE MANAGEMENT	82 561	50 983	31 578	0
DIVISION OF OPERATIONAL SUPPORT	421 342	175 968	245 374	0
EXECUTIVE DIRECTION & MANAGEMENT	122 719	111 021	11 698	0
DPO - EVALUATION AND POLICY SECTION	10 518	7 423	3 095	0
DRM - HEADQUARTERS OVERALL	1 263 423	875 612	387 811	0
HEADQUARTERS	129 722	104 041	25 681	0
Total Headquarters	3 483 653	2 295 065	1 189 588	0
Unearmarked				
UNEARMARKED *(1)*	2 383 906	777 639	1 606 267	0
Total Global Operations	2 383 906	777 639	1 606 267	0
TOTAL OTHER	12 429 479	7 598 230	4 616 793	208 456
TOTAL ANNUAL PROGRAMME BUDGET	59 795 490	41 809 954	17 840 637	444 899

(1) This amount represents 1999 project balances that were transferred from the old General Programmes (Annual Programmes and Emergency Fund) into the Annual Programme Budget. The country programmes and the amounts involved (in US dollars) are as follows: Belize 123,985; Benin 5,574; Burkina Faso 27,730; Cameroon 163,071; Chad 8,627; Cote d'Ivoire 15,639; Arab Republic of Egypt 19,019; Ethiopia 11,490; Gabon 185,014; Global Operations 174,600; Guinea 912,713; Islamic Republic of Iran 90,229; Kenya 1,997; Liberia 556; Niger 10,380; Other Countries in Europe 19,602; Russian Federation 4,054; Senegal 12,696; Sudan 307,974; Uganda 1,000; United Republic of Tanzania 307,997

A/57/6/Add.5

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

ANNUAL PROGRAMME BUDGET-TRUST FUNDS

Schedule 6

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
AFRICA				
West and Central Africa				
GUINEA	9 976	0	9 976	0
LIBERIA	38 630	25 000	13 630	0
SIERRA LEONE	45 131	9 225	35 906	0
Total West and Central Africa	93 737	34 225	59 512	0
East and Horn of Africa				
ETHIOPIA	5 156	2 490	2 666	0
KENYA	14 286	4 666	9 620	0
UGANDA	337	0	337	0
Total East and Horn of Africa	19 779	7 156	12 623	0
The Great Lakes				
UNITED REP. OF TANZANIA	17 720	10 027	7 693	0
Total The Great Lakes	17 720	10 027	7 693	0
Southern Africa				
SOUTH AFRICA	15 249	12 746	2 503	0
Total Southern Africa	15 249	12 746	2 503	0
TOTAL AFRICA	146 485	64 154	82 331	0
OTHER				
Global Operations				
GLOBAL OPERATIONS	109 638	18 512	91 126	0
Total Global Operations	109 638	18 512	91 126	0
Headquarters				
HEADQUARTERS	8 722	7 243	1 479	0
Total Headquarters	8 722	7 243	1 479	0
TOTAL OTHER	118 360	25 755	92 605	0
TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	264 845	89 909	174 936	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 6

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
AFRICA				
Liberian Refugees				
GUINEA	676 726	144 178	532 548	0
LIBERIA	168 701	162 759	5 942	0
Total Liberian Refugees	845 427	306 937	538 490	0
Sierra Leonean Refugees				
SIERRA LEONE	1 778 346	1 413 633	364 713	0
Total Sierra Leonean Refugees	1 778 346	1 413 633	364 713	0
Eritrean Refugees and Int. Displaced Persons				
DJIBOUTI	95 138	74 631	20 507	0
EAST AND HORN OF AFRICA	6 308	6 308	0	0
ERITREA	1 709 178	974 743	734 435	0
SUDAN	1 102 033	802 119	278 542	21 372
Total Eritrean Refugees and Int. Displaced Persons	2 912 657	1 857 801	1 033 484	21 372
Angolan Refugees and Int. Displaced Persons				
ANGOLA	573 640	339 927	233 713	0
Total Angolan Refugees and Int. Displaced Persons	573 640	339 927	233 713	0
Total AFRICA	6 110 070	3 918 298	2 170 400	21 372
CASWANAME				
Western Sahara Refugees				
YEMEN	8 676	6 151	2 525	0
Total Western Sahara Refugees	8 676	6 151	2 525	0
Total CASWANAME	8 676	6 151	2 525	0
ASIA AND THE PACIFIC				
East Timor Operations				
INDONESIA	28 233	21 618	6 615	0
Total East Timor Operations	28 233	21 618	6 615	0
Total ASIA AND THE PACIFIC	28 233	21 618	6 615	0
TOTAL SUPPLEMENTARY PROGRAMME BUDGET	6 146 979	3 946 067	2 179 540	21 372

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

Schedule 6

APPEAL PROFESSIONAL (PP0001)

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
AFRICA				
West and Central Africa				
GUINEA	10 391	2 245	8 146	0
NIGERIA	917	14	923	0
West and Central Africa	**11 336**	**2 259**	**9 069**	**0**
East and Horn of Africa				
ETHIOPIA	917	729	188	0
KENYA	7 591	5 312	2 279	0
SUDAN	2 873	0	2 873	0
UGANDA	8 116	0	8 116	0
East and Horn of Africa	**19 497**	**6 041**	**13 456**	**0**
The Great Lakes				
DEMOCRATIC REPUBLIC OF THE CONGO	6 043	4 607	1 436	0
RWANDA	12 859	0	12 859	0
UNITED REP. OF TANZANIA	1 199	0	1 199	0
Total The Great Lakes	**20 101**	**4 607**	**15 494**	**0**
Southern Africa				
SOUTH AFRICA	2 786	0	2 786	0
SOUTHERN AFRICA	5 551	752	4 799	0
Total Southern Africa	**8 317**	**752**	**7 065**	**0**
TOTAL AFRICA	**59 243**	**13 659**	**45 284**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 8

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
EUROPE				
Eastern Europe				
ARMENIA	7 489	0	7 489	0
AZERBAIJAN	4 027	1 057	2 970	0
BELARUS	3 069	543	2 526	0
GEORGIA	5 212	0	5 212	0
REPUBLIC OF MOLDOVA	1 238	1 025	213	0
RUSSIAN FEDERATION	596	596	0	0
Total Eastern Europe	**21 641**	**3 221**	**18 410**	**0**
Western Europe				
SWEDEN	1 265	277	1 008	0
Total Western Europe	**1 265**	**277**	**1 008**	**0**
Central Europe and the Baltic States				
TURKEY	8 806	1 294	7 512	0
Total Central Europe and the Baltic States	**8 806**	**1 294**	**7 512**	**0**
South Eastern Europe				
BOSNIA AND HERZEGOVINA	3 630	3 630	0	0
CROATIA	577	192	385	0
THE FORMER YUGOSLAV REP. OF MACEDONIA	270	0	270	0
YUGOSLAVIA	8 273	0	8 273	0
Total South Eastern Europe	**12 750**	**3 792**	**8 958**	**0**
TOTAL EUROPE	**44 462**	**8 574**	**35 888**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(in United States Dollars)

Schedule 5

JUNIOR PROFESSIONAL OFFICERS

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
CASWANAME				
North Africa				
TUNISIA	382	253	129	0
Total North Africa	**382**	**253**	**129**	**0**
Middle East				
EGYPT	1 800	0	1 800	0
IRAQ	8 055	0	8 055	0
YEMEN	14 975	0	14 975	0
Total Middle East	**24 830**	**0**	**24 830**	**0**
South West Asia				
IRAN (ISLAMIC REP. OF)	648	495	153	0
PAKISTAN	6 467	0	6 467	0
Total South West Asia	**7 115**	**495**	**6 620**	**0**
TOTAL CASWANAME	**32 327**	**748**	**31 579**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS **Schedule 5**

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
THE AMERICAS				
North America and the Caribbean				
UNITED STATES OF AMERICA	3 387	1 802	1 585	0
Total North America and the Caribbean	**3 387**	**1 802**	**1 585**	**0**
Central America				
COSTA RICA	208	208	0	0
MEXICO	2 896	0	2 896	0
Total Central America	**3 104**	**208**	**2 896**	**0**
Northern South America				
VENEZUELA	1 899	0	1 899	0
Total Northern South America	**1 899**	**0**	**1 899**	**0**
TOTAL THE AMERICAS	**8 390**	**2 010**	**6 380**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2001
(In United States Dollars)

Schedule 5

JUNIOR PROFESSIONAL OFFICERS

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2001	Cancellations During 2001	Unliquidated Obligations 31/12/2001
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	4 365	3 745	620	0
MYANMAR	6 523	186	6 337	0
NEPAL	5 151	0	5 151	0
SRI LANKA	10 500	0	10 500	0
Total South Asia	**26 539**	**3 931**	**22 608**	**0**
East Asia and the Pacific				
INDONESIA	4 257	0	4 257	0
THAILAND	4 458	1 278	3 180	0
Total East Asia and the Pacific	**8 715**	**1 278**	**7 437**	**0**
TOTAL ASIA AND THE PACIFIC	**35 254**	**5 209**	**30 045**	**0**
OTHER				
Headquarters				
DIV. OF COMMUNICATION AND INFORMATION	15 286	2 234	13 052	0
REG. BUREAU FOR EUROPE	3 562	2 569	993	0
DRM - HUMAN RESOURCE MANAGEMENT	4 850	1 332	3 518	0
DEP. OF INTERNATIONAL PROTECTION	11 775	68	11 707	0
DIVISION OF OPERATIONAL SUPPORT	9 544	4 991	4 553	0
Total Headquarters	**45 017**	**11 194**	**33 823**	**0**
TOTAL OTHER	**45 017**	**11 194**	**33 823**	**0**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**224 683**	**41 394**	**183 289**	**0**
GRAND TOTAL PRIOR YEARS	**66 431 997**	**45 887 224**	**20 078 402**	**466 371**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	0	0	695	2	7	686	0	0
BURKINA FASO	0	0	322	14	1	307	0	0
CENTRAL AFRICAN REPUBLIC	1 200	0	2 800	0	85	1 627	73	185
CHAD	500	0	1 683	83	58	1 042	0	0
CAMEROON	100	0	941	3	42	796	0	0
CÔTE D'IVOIRE	2 330	0	9 248	73	220	6 392	233	0
GABON	420	0	2 722	(1)	112	2 191	0	0
GAMBIA	100	0	555	5	38	412	0	0
GHANA	300	0	916	0	22	594	0	0
GUINEA BISSAU	0	0	0	26	17	(43)	0	0
GUINEA	19 424	0	33 611	41	1 642	9 848	2 664	8
LIBERIA	4 465	0	6 651	6	133	2 049	6	8
MALI	0	0	295	0	14	0	576	295
NIGER	105	0	325	0	3	163	54	0
NIGERIA	110	0	866	5	40	711	0	0
SENEGAL	330	0	1 319	2	8	979	0	0
SIERRA LEONE	1 580	0	2 809	0	2	749	478	0
TOGO	0	0	228	1	29	198	0	0
WEST AFRICA	0	0	680	6	91	583	0	0
WEST AND CENTRAL AFRICA OVERALL	7 609	0	0	0	3	(7 612)	0	0
Total West and Central Africa	**38 573**	**0**	**66 866**	**286**	**2 567**	**21 672**	**4 084**	**496**
East and Horn of Africa								
DJIBOUTI	751	0	2 443	(251)	131	1 789	23	0
EAST AND HORN OF AFRICA	11 070	0	0	0	0	(11 070)	0	0
ERITREA	300	0	2 908	87	165	2 156	200	0
ETHIOPIA	8 423	0	21 074	389	167	11 724	391	20
KENYA	7 969	0	25 180	273	726	15 508	704	0
SOMALIA	3 951	0	8 139	128	264	3 726	70	0
SUDAN	3 651	0	8 629	30	425	4 523	0	0
UGANDA	6 193	0	14 285	131	389	6 601	973	2
Total East and Horn of Africa	**42 308**	**0**	**82 658**	**787**	**2 267**	**34 957**	**2 361**	**22**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
The Great Lakes								
BURUNDI	7 176	0	7 402	(77)	119	148	36	0
COUNTRIES IN CENTRAL AFRICA	3 991	0	8 449	(52)	132	4 378	0	0
CONGO	3 047	0	6 537	12	147	3 376	12	57
DEMOCRATIC REPUBLIC OF THE CONGO	12 830	0	24 077	(185)	294	11 138	0	0
GREAT LAKES	15 335	0	0	0	26	(15 361)	0	0
RWANDA	2 158	39	8 510	34	334	5 933	12	0
UNITED REP. OF TANZANIA	24 013	0	28 733	(89)	383	3 344	1 174	92
Total The Great Lakes	**68 550**	**39**	**83 708**	**(357)**	**1 435**	**12 956**	**1 234**	**149**
Southern Africa								
ANGOLA	949	0	2 815	36	227	1 603	0	0
BOTSWANA	950	0	1 852	17	57	828	0	0
MALAWI	100	0	1 214	2	12	1 100	0	0
MOZAMBIQUE	121	0	1 197	3	21	1 052	0	0
NAMIBIA	1 175	0	2 874	(1)	91	1 609	0	0
SOUTH AFRICA	830	0	4 384	134	110	3 310	0	0
SOUTHERN AFRICA	544	0	294	0	9	(259)	0	0
SWAZILAND	0	0	298	10	15	273	0	0
ZAMBIA	8 410	0	13 380	86	339	4 497	48	0
ZIMBABWE	100	0	1 302	0	7	1 195	0	0
Total Southern Africa	**13 179**	**0**	**29 610**	**287**	**888**	**15 208**	**48**	**0**
Other Africa								
AFRICA OVERALL	60 056	0	0	0	0	(60 056)	0	0
Total Other Africa	**60 056**	**0**	**0**	**0**	**0**	**(60 056)**	**0**	**0**
TOTAL AFRICA	**222 663**	**39**	**262 642**	**983**	**7 157**	**24 737**	**7 727**	**867**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
Eastern Europe								
ARMENIA	475	0	2 908	60	1	2 372	5	5
AZERBAIJAN	890	0	3 997	208	59	2 840	0	0
BELARUS	250	0	780	0	3	527	0	0
OTHER COUNTRIES IN EASTERN EUROPE	0	0	487	6	1	480	0	0
EASTERN EUROPE	9 804	0	0	0	0	(9 804)	0	0
GEORGIA	739	0	5 664	93	73	4 919	0	160
REPUBLIC OF MOLDOVA	253	0	1 081	3	4	821	0	0
RUSSIAN FEDERATION	6 196	0	15 203	162	166	9 239	13	573
UKRAINE	250	0	3 200	(9)	31	2 839	89	0
Total Eastern Europe	**18 857**	**0**	**33 320**	**523**	**338**	**14 233**	**107**	**738**
Western Europe								
AUSTRIA	0	0	1 320	5	18	1 297	0	0
BELGIUM	92	0	2 156	0	21	2 043	0	0
FRANCE	467	0	1 800	28	82	1 279	0	56
UNITED KINGDOM	0	0	1 168	36	34	1 098	0	0
GERMANY	0	0	1 694	16	3	1 675	0	0
GREECE	43	0	1 185	0	9	1 133	0	0
IRELAND	0	0	238	0	8	230	0	0
ITALY	0	0	1 359	0	4	1 355	0	0
MALTA	0	0	175	0	0	175	0	0
NETHERLANDS	0	0	166	0	21	145	0	0
PORTUGAL	0	0	86	1	1	84	0	0
SPAIN	123	0	824	7	2	689	3	0
SWEDEN	0	0	1 035	3	1	1 031	0	0
SWITZERLAND	107	0	520	0	1	525	0	113
WESTERN EUROPE OVERALL	843	0	0	0	0	(843)	0	0
Total Western Europe	**1 675**	**0**	**13 726**	**98**	**205**	**11 916**	**3**	**169**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Europe and Baltic States								
BALTIC STATES	0	0	250	0	1	124	125	0
BULGARIA	0	0	994	3	20	971	0	0
CENTRAL EUROPE AND BALTIC STATES	1 312	0	0	0	0	(1 312)	0	0
CYPRUS	0	0	461	0	1	460	0	0
CZECH REPUBLIC	8	0	780	1	0	771	0	0
HUNGARY	0	0	1 401	27	13	1 361	0	0
LATVIA	0	0	269	0	0	269	0	0
OTHER COUNTRIES IN CENTRAL EUROPE	0	0	474	0	32	371	71	0
POLAND	0	0	789	1	8	780	0	0
ROMANIA	0	0	1 101	0	7	1 094	0	0
SLOVAKIA	0	0	529	6	3	520	0	0
SLOVENIA	0	0	722	2	2	718	0	0
TURKEY	887	0	4 880	0	16	3 977	50	50
Total Central Europe and Baltic States	**2 207**	**0**	**12 650**	**40**	**103**	**10 104**	**246**	**50**
South Eastern Europe								
ALBANIA	114	0	2 813	86	46	2 560	7	0
BOSNIA AND HERZEGOVINA	11 489	0	25 556	(100)	224	13 950	0	7
CROATIA	1 467	0	11 101	(6)	48	9 585	13	6
THE FORMER YUGOSLAV REP. MACEDONIA	2 337	0	5 446	646	118	2 359	1	15
SOUTH EASTERN EUROPE	39 475	0	27	0	18	(39 466)	0	0
YUGOSLAVIA	26 982	0	55 889	2 753	1 583	19 774	4 838	41
Total South Eastern Europe	**81 864**	**0**	**100 832**	**3 379**	**2 037**	**8 762**	**4 859**	**69**
Other Europe								
EUROPE OVERALL	1	0	0	0	0	(1)	0	0
Total Other Europe	**1**	**0**	**0**	**0**	**0**	**(1)**	**0**	**0**
TOTAL EUROPE	**104 604**	**0**	**160 528**	**4 038**	**2 683**	**45 014**	**5 215**	**1 026**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
North Africa								
ALGERIA	824	0	3 993	0	112	3 057	0	0
LIBYAN ARAB JAMAHIRIYA	0	0	1 085	0	10	1 075	0	0
MAURITANIA	0	0	248	0	3	0	335	90
MOROCCO	0	0	370	0	9	361	0	0
NORTH AFRICA OVERALL	2 008	0	0	0	0	(2 050)	42	0
TUNISIA	0	0	333	0	21	312	0	0
WESTERN SAHARA TERRITORY	0	0	305	0	8	297	0	0
Total North Africa	**2 832**	**0**	**6 334**	**0**	**163**	**3 052**	**377**	**90**
Middle East								
EGYPT	0	0	2 609	22	7	2 580	0	0
IRAQ	700	0	3 137	0	31	2 406	0	0
ISRAEL	0	0	9	0	0	9	0	0
JORDAN	5	0	1 254	0	17	1 305	0	73
KUWAIT	0	0	483	0	6	477	0	0
LEBANON	0	0	2 061	2	37	2 022	0	0
MIDDLE EAST OVERALL	8 286	0	13	0	0	(8 273)	0	0
SAUDI ARABIA	100	0	1 537	0	5	1 432	0	0
SYRIAN ARAB REPUBLIC	0	0	1 818	(2)	6	1 814	0	0
UNITED ARAB EMIRATES	0	0	87	0	3	84	0	0
YEMEN	111	0	3 329	7	71	3 140	0	0
Total Middle East	**9 202**	**0**	**16 337**	**29**	**183**	**6 996**	**8**	**73**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
South West Asia								
AFGHANISTAN	4 418	0	7 338	0	88	2 578	344	90
IRAN (ISLAMIC REPUBLIC OF)	11 632	0	12 963	14	97	3 359	0	2 139
OTHER COUNTRIES IN CASWANAME	0	0	285	0	0	285	0	0
PAKISTAN	11 206	0	16 952	125	323	5 850	170	722
SOUTH WEST ASIA OVERALL	16 352	0	0	0	0	(11 017)	0	5 335
Total South West Asia	**43 608**	**0**	**37 538**	**139**	**508**	**1 055**	**514**	**8 286**
Central Asia								
CENTRAL ASIA	3 903	0	0	0	0	(3 903)	0	0
KAZAKHSTAN	195	0	1 003	0	5	803	23	23
KYRGYZSTAN	207	0	1 156	4	19	941	0	15
TAJIKISTAN	175	0	1 732	39	125	1 393	127	127
TURKMENISTAN	183	0	942	3	7	745	30	26
UZBEKISTAN	142	0	892	0	13	737	17	17
Total Central Asia	**4 805**	**0**	**5 725**	**46**	**169**	**716**	**197**	**208**
TOTAL CASWANAME	**60 447**	**0**	**65 934**	**214**	**1 023**	**11 819**	**1 088**	**8 657**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
THE AMERICAS								
North America and the Caribbean								
THE CARIBBEAN	261	0	135	0	4	0	50	180
CANADA	0	0	1 083	5	5	1 073	0	0
CUBA	0	0	557	11	6	540	0	0
UNITED STATES OF AMERICA	0	0	4 383	0	38	4 345	0	0
Total North America and the Caribbean	**261**	**0**	**6 158**	**16**	**53**	**5 958**	**50**	**180**
Central America								
CENTRAL AMERICA OVERALL	312	0	0	0	0	(312)	0	0
COSTA RICA	0	0	944	0	6	938	0	0
GUATEMALA	0	0	0	95	7	(102)	0	0
MEXICO	21	0	4 792	(78)	12	4 837	0	0
LATIN AMERICA, NORTHERN	0	0	746	7	32	707	0	0
Total Central America	**333**	**0**	**6 482**	**24**	**57**	**6 068**	**0**	**0**
Northern South America								
COLOMBIA	3 386	0	3 806	(12)	136	296	0	0
ECUADOR	112	0	1 039	0	0	927	0	0
PANAMA	0	0	300	0	0	300	0	0
VENEZUELA	0	0	1 596	0	20	1 576	0	0
LATIN AMERICA, N. WESTERN	0	0	315	80	113	122	0	0
Total Northern South America	**3 498**	**0**	**7 056**	**68**	**269**	**3 221**	**0**	**0**
Southern South America								
SOUTH AMERICA	1 971	0	0	0	0	(1 721)	0	250
ARGENTINA	0	0	1 087	13	20	1 054	0	0
LATIN AMERICA, SOUTHERN	0	0	1 790	73	57	1 660	0	0
Total Southern South America	**1 971**	**0**	**2 877**	**86**	**77**	**993**	**0**	**250**
Other Americas								
AMERICA OVERALL	3 600	0	0	0	0	(3 600)	0	0
Total Other Americas	**3 600**	**0**	**0**	**0**	**0**	**(3 600)**	**0**	**0**
TOTAL THE AMERICAS	**9 663**	**0**	**22 573**	**194**	**456**	**12 640**	**50**	**430**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								
BANGLADESH	1 411	0	2 509	49	39	153	1 735	878
INDIA	200	0	2 531	0	103	2 228	0	0
SRI LANKA	5 860	0	5 967	58	149	0	1 126	1 226
MYANMAR	4 363	0	5 010	454	48	0	2 610	2 465
NEPAL	3 103	0	5 395	23	80	2 051	138	0
OTHER COUNTRIES IN SOUTH ASIA	0	0	15	0	0	15	0	0
SOUTH ASIA OVERALL	4 120	0	0	0	0	(4 253)	1 040	907
Total South Asia	**19 057**	**0**	**21 427**	**584**	**419**	**194**	**6 649**	**5 476**
East Asia and the Pacific								
AUSTRALIA	1	0	1 054	0	18	1 035	0	0
CHINA	600	0	2 413	1	82	1 730	0	0
EAST ASIA & PACIFIC	15 657	0	0	0	0	(11 115)	0	4 542
INDONESIA	1 899	0	6 988	130	805	3 642	512	0
JAPAN	0	0	2 817	2	18	2 549	1 859	1 611
CAMBODIA	222	0	873	56	16	578	1	0
REPUBLIC OF KOREA	0	0	94	0	0	94	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	130	0	509	0	37	342	0	0
MALAYSIA	170	0	692	(6)	4	524	0	0
OTHER COUNTRIES IN EAST ASIA	40	0	119	2	12	27	50	12
PHILIPPINES	135	0	528	(406)	7	792	0	0
PAPUA NEW GUINEA	372	0	453	(1)	28	96	0	0
SINGAPORE	20	0	46	9	5	12	0	0
VIET NAM	40	0	118	0	1	77	0	0
THAILAND	3 757	0	4 437	116	155	747	0	338
EAST TIMOR	6 188	0	9 695	0	0	3 507	0	0
Total East Asia and the Pacific	**29 231**	**0**	**30 836**	**(97)**	**1 186**	**4 887**	**2 422**	**6 503**
Other Asia								
ASIA OVERALL	784	0	0	0	0	(784)	0	0
Total Other Asia	**784**	**0**	**0**	**0**	**0**	**(784)**	**0**	**0**
TOTAL ASIA AND THE PACIFIC	**49 072**	**0**	**52 263**	**487**	**1 605**	**4 007**	**9 071**	**11 979**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SERVICES	0	0	895	0	0	895	0	0
FIELD SUPPORT	0	0	2 796	0	123	2 673	0	0
TRAINING	0	0	3 246	0	189	3 057	0	0
GLOBAL OPERATIONS	24 569	0	38 146	(843)	1 420	13 910	7 269	8 179
STAFF HOUSING	0	487	231	0	18	0	1 236	1 510
PI - INCOME GEN. ACTIVITIES	0	42	66	252	71	(900)	1 052	451
Total Global Operations	**24 569**	**529**	**45 380**	**(591)**	**1 821**	**19 635**	**9 557**	**10 140**
Headquarters								
REG. BUREAU FOR AFRICA	0	0	1 374	0	25	1 349	0	0
REG. BUREAU FOR ASIA AND OCEANIA	0	0	2 446	0	20	2 426	0	0
DIV. COMMUNICATION & INFORMATION	147	0	7 263	0	189	6 927	0	0
REG. BUREAU FOR EUROPE	0	0	2 788	0	61	2 727	0	0
DRM - JOINT UN ACTIVITIES	0	0	6 259	0	28	6 231	0	0
DRM - HUMAN RESOURCE MANAGEMENT	0	0	5 950	0	30	5 920	0	0
DEP. OF INTERNATIONAL PROTECTION	19	0	5 470	0	67	5 384	0	0
REG. BUREAU FOR THE AMERICAS	0	0	1 507	0	33	1 474	0	0
REG. BUREAU FOR CASWANAME	0	0	2 769	0	22	2 747	0	0
DRM - DIV. RESOURCE MANAGEMENT	0	0	4 694	0	32	4 662	0	0
DIVISION OF OPERATIONAL SUPPORT	471	0	6 703	0	245	5 987	0	0
EXECUTIVE DIRECTION & MANAGEMENT	153	0	2 612	0	12	2 447	0	0
HORN OF AFRICA LIAISON UNIT	0	0	743	0	8	735	0	0
DPO - EVALUATION AND POLICY SECTION	0	0	397	0	3	394	0	0
GREAT LAKES LIAISON UNIT	0	0	1 486	0	0	1 486	0	0
DRM - HEADQUARTERS OVERALL	0	0	5 563	0	388	5 175	0	0
HEADQUARTERS	17 386	0	60	0	26	(17 306)	63	106
INFORMATION TECH. & TELECOM SERVICES	0	0	5 562	0	0	5 562	0	0
SOUTHERN AFRICA LIAISON UNIT	0	0	433	0	0	433	0	0
SOUTH EASTERN EUROPE OPS UNIT	0	0	1 693	0	0	1 693	0	0
WEST AND CENTRAL AFRICA LIAISON UNIT	0	0	735	0	0	735	0	0
Total Headquarters	**18 175**	**0**	**66 667**	**0**	**1 189**	**47 186**	**63**	**106**

A/57/12/Add.5

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(In thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Unearmarked								
UNEARMARKED	0	(12 465)	0	2 240	0	198	(3 813)	(13 840)
UNRESTRICTED	143 834	80	0	299	1 606	(145 253)	13 278	13 944
Total Unearmarked	**143 834**	**(12 385)**	**0**	**2 539**	**1 606**	**(145 055)**	**9 468**	**4**
Operational Reserve								
OPERATIONAL RESERVE	834	0	0	0	0	(834)	10 000	10 000
Total Operational Reserve	**834**	**0**	**0**	**0**	**0**	**(834)**	**10 000**	**10 000**
TOTAL OTHER	**187 412**	**(11 886)**	**111 867**	**1 946**	**4 618**	**(79 088)**	**[illegible] 968**	**20 230**
Total Annual Programme Budget	**633 864**	**(11 817)**	**675 827**	**7 864**	**17 540**	**19 149**	**52 236**	**43 009**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
GUINEA	0	0	0	26	10	(36)	0	0
LIBERIA	0	0	121	0	14	107	0	0
SIERRA LEONE	0	0	0	0	36	(36)	0	0
Total West and Central Africa	**0**	**0**	**121**	**26**	**60**	**35**	**0**	**0**
East and Horn of Africa								
EAST & HORN OF AFRICA	0	0	53	0	0	53	0	0
ERITREA	0	0	60	0	0	60	0	0
ETHIOPIA	0	0	50	0	2	48	0	0
KENYA	0	0	64	0	10	54	0	0
UGANDA	0	0	120	20	0	79	21	0
Total East and Horn of Africa	**0**	**0**	**347**	**20**	**12**	**294**	**21**	**0**
The Great Lakes								
RWANDA	0	0	100	0	0	100	0	0
UNITED REP. OF TANZANIA	0	0	140	34	7	98	1	0
Total The Great Lakes	**0**	**0**	**240**	**34**	**7**	**198**	**1**	**0**
Southern Africa								
SOUTH AFRICA	0	0	229	3	3	222	1	0
ZAMBIA	0	0	95	0	0	95	0	0
Total Southern Africa	**0**	**0**	**324**	**3**	**3**	**317**	**1**	**0**
Total AFRICA	**0**	**0**	**1 032**	**83**	**82**	**944**	**23**	**0**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
Middle East								
YEMEN	0	0	44	0	0	44	0	0
Total Middle East	**0**	**0**	**44**	**0**	**0**	**44**	**0**	**0**
Total CASWANAME	**0**	**0**	**44**	**0**	**0**	**44**	**0**	**0**
OTHER								
Global Operations								
GLOBAL OPERATIONS	845	0	716	2	92	(888)	1 290	625
Total Global Operations	**845**	**0**	**716**	**2**	**92**	**(888)**	**1 290**	**625**
Headquarters								
HEADQUARTERS	41	0	0	0	1	0	64	106
Total Headquarters	**41**	**0**	**0**	**0**	**1**	**0**	**64**	**106**
Total OTHER	**886**	**0**	**716**	**2**	**93**	**(888)**	**1 354**	**731**
Total Annual Programme Budget-Trust Funds	**886**	**0**	**1 792**	**85**	**175**	**0**	**1 377**	**731**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
GUINEA	0	0	2 004	0	533	1 471	0	0
LIBERIA	0	0	0	2	6	(8)	0	0
SIERRA LEONE	11 983	0	16 408	301	364	3 760	0	0
WEST AND CENTRAL AFRICA OVERALL	5 672	0	0	0	0	(5 223)	1 332	1 781
Total West and Central Africa	**17 655**	**0**	**18 412**	**303**	**903**	**0**	**1 332**	**1 781**
East and Horn of Africa								
DJIBOUTI	0	0	0	0	21	(21)	0	0
EAST AND HORN OF AFRICA	3 925	0	0	0	0	(6 656)	3 819	1 088
ERITREA	11 154	0	15 533	55	734	3 576	14	0
SUDAN	0	0	3 400	17	279	3 104	0	0
Total East and Horn of Africa	**15 079**	**0**	**18 933**	**72**	**1 034**	**3**	**3 833**	**1 088**
Southern Africa								
ANGOLA	4 621	0	5 569	290	234	0	1 072	648
SOUTHERN AFRICA	521	0	0	0	0	(48)	0	473
Total Southern Africa	**5 142**	**0**	**5 569**	**290**	**234**	**(48)**	**1 072**	**1 121**
Total AFRICA	**37 876**	**0**	**42 914**	**665**	**2 171**	**(45)**	**6 237**	**3 990**
EUROPE								
Eastern Europe								
RUSSIAN FEDERATION	0	0	0	0	0	(246)	246	0
Total Eastern Europe	**0**	**0**	**0**	**0**	**0**	**(246)**	**246**	**0**
South Eastern Europe								
ALBANIA	0	0	307	0	0	307	0	0
THE FORMER YUGOSLAV REP. MACEDONIA	2 685	0	4 256	0	0	1 576	0	5
SOUTH EASTERN EUROPE	10 296	0	427	0	0	(5 824)	0	4 045
YUGOSLAVIA	3 408	0	6 275	0	0	3 941	0	1 074
Total South Eastern Europe	**16 389**	**0**	**11 265**	**0**	**0**	**0**	**0**	**5 124**
Total EUROPE	**16 389**	**0**	**11 265**	**0**	**0**	**(246)**	**246**	**5 124**

100

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
Middle East								
YEMEN	0	0	0	0	3	(3)	0	0
Total Middle East	**0**	**0**	**0**	**0**	**3**	**(3)**	**0**	**0**
South West Asia								
AFGHANISTAN	3 037	0	5 670	0	0	7 252	0	4 619
IRAN (ISLAMIC REPUBLIC OF)	7	0	1 388	0	0	2 562	0	1 181
OTHER COUNTRIES IN CASWANAME	3 089	0	20 858	0	0	27 911	0	10 142
PAKISTAN	10 518	0	10 603	0	0	8 080	0	7 995
SOUTH WEST ASIA OVERALL	61 976	0	0	0	0	(47 322)	0	14 654
Total South West Asia	**78 627**	**0**	**38 519**	**0**	**0**	**(1 517)**	**0**	**38 591**
Central Asia								
TAJIKISTAN	0	0	562	0	0	613	0	51
TURKMENISTAN	0	0	134	0	0	300	0	166
UZBEKISTAN	0	0	303	0	0	384	0	81
Total Central Asia	**0**	**0**	**999**	**0**	**0**	**1 297**	**0**	**298**
Total CASWANAME	**78 627**	**0**	**39 518**	**0**	**3**	**(223)**	**0**	**38 889**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
East Asia and the Pacific								
INDONESIA	0	0	0	0	6	(777)	771	0
Total East Asia and the Pacific	**0**	**0**	**0**	**0**	**6**	**(777)**	**771**	**0**
Total ASIA AND THE PACIFIC	**0**	**0**	**0**	**0**	**6**	**(777)**	**771**	**0**
OTHER								
Global Operations								
GLOBAL OPERATIONS	1 266	0	520	0	0	(90)	0	656
Total Global Operations	**1 266**	**0**	**520**	**0**	**0**	**(90)**	**0**	**656**
Headquarters								
DEP. OF INTERNATIONAL PROTECTION	0	0	298	0	0	298	0	0
REG. BUREAU FOR CASWANAME	180	0	327	0	0	320	0	173
SOUTHERN AFRICA LIAISON UNIT	0	0	48	0	0	48	0	0
UNEARMARKED		(52)				52		
Total Headquarters	**180**	**(52)**	**673**	**0**	**0**	**718**	**0**	**173**
Total OTHER	**1 446**	**(52)**	**1 193**	**0**	**0**	**628**	**0**	**829**
Total Supplementary Programme Budget	**134 338**	**(52)**	**94 890**	**666**	**2 180**	**(663)**	**7 254**	**48 832**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Supplementary Programme Budget - Trust Fund	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	941	0	757	0	0	(126)	0	56
Total Global Operations	**941**	**0**	**757**	**0**	**0**	**(126)**	**0**	**56**
Headquarters								
EXECUTIVE DIRECTION MANAGEMENT	0	0	126	0	0	126	0	0
Total Headquarters	**0**	**0**	**126**	**0**	**0**	**126**	**0**	**0**
Total OTHER	**941**	**0**	**883**	**0**	**0**	**0**	**0**	**56**
Total Supp. Programme Budget - Trust Fund	**941**	**0**	**883**	**0**	**0**	**0**	**0**	**56**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2001
(in thousands of United States Dollars)

Annex to Statement I

Junior Professional Officers	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	7 746	0	5 682	(195)	150	(1 080)	4 468	5 407
Total Global Operations	**7 746**	**0**	**5 682**	**(195)**	**150**	**(1 080)**	**4 468**	**5 407**
Headquarters								
HEADQUARTERS	1 462	0	1 460	(56)	33	(1 898)	2 379	460
Total Headquarters	**1 462**	**0**	**1 460**	**(56)**	**33**	**(1 898)**	**2 379**	**460**
Total OTHER	**9 208**	**0**	**7 142**	**(251)**	**183**	**(2 978)**	**6 847**	**6 867**
Total Junior Professional Officers	**9 208**	**0**	**7 142**	**(251)**	**183**	**(2 978)**	**6 847**	**6 867**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
BENIN	43	8	51	79	(26)	0	51
BURKINA FASO	9	30	39	37	2	0	39
CAMEROON	9	48	57	56	1	0	57
CENTRAL AFRICAN REPUBLIC	389	232	621	433	3	185	621
CHAD	100	6	106	103	3	0	106
CÔTE D'IVOIRE	104	367	471	403	68	0	471
GABON	359	109	468	423	45	0	468
GAMBIA	99	2	101	101	0	0	101
GHANA	20	20	40	35	5	0	40
GUINEA	(1 487)	5 165	3 678	3 568	102	8	3 678
GUINEA BISSAU	(6)	0	(6)	0	(6)	0	(6)
LIBERIA	(279)	546	267	177	82	8	267
MALI	298	5	303	7	1	295	303
NIGER	10	11	21	21	0	0	21
NIGERIA	(128)	188	60	9	51	0	60
SENEGAL	200	8	208	198	10	0	208
SIERRA LEONE	(6)	145	139	119	20	0	139
TOGO	69	1	70	57	13	0	70
WEST AFRICA	55	0	55	55	0	0	55
TOTAL West and Central Africa	**(142)**	**6 891**	**6 749**	**5 881**	**372**	**496**	**6 749**
East and Horn of Africa							
DJIBOUTI	(169)	161	(8)	208	(216)	0	(8)
EAST AND HORN OF AFRICA	(1 104)	1 104	0	0	0	0	0
ERITREA	377	19	396	357	39	0	396
ETHIOPIA	1 043	920	1 963	1 709	234	20	1 963
KENYA	449	1 146	1 595	1 441	154	0	1 595
SOMALIA	221	271	492	458	34	0	492
SUDAN	211	105	316	279	37	0	316
UGANDA	549	522	1 071	1 014	55	2	1 071
TOTAL East and Horn of Africa	**1 577**	**4 248**	**5 825**	**5 466**	**337**	**22**	**5 825**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
The Great Lakes							
BURUNDI	(394)	1 150	756	729	27	0	756
CONGO	429	218	647	606	(16)	57	647
COUNTRIES IN CENTRAL AFRICA	534	909	1 443	1 443	0	0	1 443
DEMOCRATIC REPUBLIC OF THE CONGO	(859)	2 925	2 066	1 847	219	0	2 066
GREAT LAKES	(1 104)	1 104	0	0	0	0	0
RWANDA	691	139	830	740	90	0	830
UNITED REP. OF TANZANIA	(8 659)	10 342	1 683	1 770	(179)	92	1 683
TOTAL The Great Lakes	**(9 362)**	**16 787**	**7 425**	**7 135**	**141**	**149**	**7 425**
Southern Africa							
ANGOLA	(55)	55	0	75	(75)	0	0
BOTSWANA	145	18	163	66	97	0	163
LESOTHO	(5)	0	(5)	0	(5)	0	(5)
MALAWI	(5)	6	1	4	(3)	0	1
MOZAMBIQUE	35	82	117	121	(4)	0	117
NAMIBIA	274	92	366	309	57	0	366
SOUTH AFRICA	173	41	214	228	(14)	0	214
SOUTHERN AFRICA	4	0	4	4	0	0	4
SWAZILAND	14	5	19	14	5	0	19
ZAMBIA	91	566	657	523	134	0	657
ZIMBABWE	117	(3)	114	111	3	0	114
TOTAL Southern Africa	**788**	**862**	**1 650**	**1 455**	**195**	**0**	**1 650**
TOTAL AFRICA	**(7 139)**	**28 788**	**21 649**	**19 937**	**1 045**	**667**	**21 649**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	(193)	221	28	26	(3)	5	28
AZERBAIJAN	(842)	914	72	45	27	0	72
BELARUS	(33)	40	7	8	(1)	0	7
OTHER COUNTRIES IN EASTERN EUROPE	27	258	285	7	278	0	285
GEORGIA	212	196	408	246	2	160	408
MOLDOVA	(9)	0	(9)	0	(9)	0	(9)
REPUBLIC OF MOLDOVA	37	0	37	29	8	0	37
RUSSIAN FEDERATION	215	852	1 067	494	0	573	1 067
UKRAINE	201	7	208	16	192	0	208
TOTAL Eastern Europe	**(385)**	**2 488**	**2 103**	**871**	**494**	**738**	**2 103**
Western Europe							
AUSTRIA	32	8	40	16	24	0	40
BELGIUM	46	20	66	31	35	0	66
FRANCE	(90)	180	90	29	5	56	90
GERMANY	154	11	165	0	165	0	165
GREECE	(4)	11	7	2	5	0	7
IRELAND	(3)	5	2	2	0	0	2
ITALY	(85)	165	80	10	70	0	80
NETHERLANDS	(15)	10	(5)	0	(5)	0	(5)
PORTUGAL	3	0	3	0	3	0	3
SPAIN	11	(2)	9	0	9	0	9
SWEDEN	(56)	66	10	3	7	0	10
SWITZERLAND	234	0	234	1	120	113	234
UNITED KINGDOM	(119)	134	15	23	(8)	0	15
TOTAL Western Europe	**108**	**608**	**716**	**117**	**430**	**169**	**716**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Central Europe and Baltic States							
BALTIC STATES	12	0	12	12	0	0	12
BULGARIA	(11)	60	49	9	40	0	49
CYPRUS	15	0	15	14	1	0	15
CZECH REPUBLIC	32	3	35	26	9	0	35
HUNGARY	(10)	37	27	20	7	0	27
LATVIA	(1)	0	(1)	1	(2)	0	(1)
OTHER COUNTRIES IN CENTRAL EUROPE	36	35	71	71	0	0	71
POLAND	16	9	25	24	1	0	25
ROMANIA	(46)	62	16	13	3	0	16
SLOVAKIA	4	2	6	6	0	0	6
SLOVENIA	2	5	7	11	(4)	0	7
TURKEY	100	129	229	146	33	50	229
TOTAL Central Europe and Baltic States	**149**	**342**	**491**	**353**	**88**	**50**	**491**
South Eastern Europe							
ALBANIA	34	35	69	63	6	0	69
BOSNIA AND HERZEGOVINA	(2 647)	3 065	418	390	21	7	418
CROATIA	(34)	117	83	69	8	6	83
THE FORMER YUGOSLAV REP. MACEDONIA	(268)	490	222	188	19	15	222
YUGOSLAVIA	2 430	1 327	3 757	3 652	64	41	3 757
TOTAL South Eastern Europe	**(485)**	**5 034**	**4 549**	**4 362**	**118**	**69**	**4 549**
TOTAL EUROPE	**(613)**	**8 472**	**7 859**	**5 703**	**1 130**	**1 026**	**7 859**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
ALGERIA	565	34	599	563	36	0	599
LIBYAN ARAB JAMAHIRIYA	33	95	128	128	0	0	128
MAURITANIA	(116)	231	115	17	8	90	115
MOROCCO	34	0	34	30	4	0	34
TUNISIA	18	0	18	12	6	0	18
WESTERN SAHARA TERRITORY	17	0	17	17	0	0	17
TOTAL North Africa	**551**	**360**	**911**	**767**	**54**	**90**	**911**
Middle East							
EGYPT	7	14	21	31	(10)	0	21
IRAQ	297	14	311	231	80	0	311
ISRAEL	1	0	1	1	0	0	1
JORDAN	46	59	105	31	1	73	105
KUWAIT	31	0	31	19	12	0	31
LEBANON	(18)	31	13	28	(15)	0	13
SAUDI ARABIA	(9)	44	35	34	1	0	35
SYRIAN ARAB REPUBLIC	19	20	39	36	3	0	39
YEMEN	119	84	203	182	21	0	203
TOTAL Middle East	**493**	**266**	**759**	**593**	**93**	**73**	**759**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
South West Asia							
AFGHANISTAN	1 210	241	1 451	1 362	(1)	90	1 451
IRAN (ISLAMIC REPUBLIC OF)	(1 706)	6 266	4 560	2 378	43	2 139	4 560
OTHER COUNTRIES IN CASWANAME	18	0	18	18	0	0	18
PAKISTAN	(1 109)	3 280	2 171	1 380	69	722	2 171
SOUTH WEST ASIA OVERALL	2 573	2 762	5 335	0	0	5 335	5 335
TOTAL South West Asia	**986**	**12 549**	**13 536**	**5 138**	**111**	**8 286**	**13 536**
Central Asia							
CENTRAL ASIA	(182)	182	0			0	0
CENTRAL ASIAN REPUBLICS	697	(700)	(3)	0	(3)	0	(3)
KAZAKHSTAN	26	34	60	36	1	23	60
KYRGYZSTAN	(5)	48	43	17	11	15	43
TAJIKISTAN	31	148	179	42	10	127	179
TURKMENISTAN	(28)	86	58	28	4	26	58
UZBEKISTAN	1	22	23	6	0	17	23
TOTAL Central Asia	**540**	**(160)**	**380**	**129**	**23**	**208**	**380**
TOTAL CASWANAME	**2 570**	**12 995**	**15 565**	**6 627**	**281**	**8 657**	**15 565**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN	(54)	261	207	27	0	180	207
CANADA	61	11	72	7	65	0	72
CUBA	46	0	46	46	0	0	46
DOMINICAN REPUBLIC	1	0	1	0	1	0	1
UNITED STATES OF AMERICA	71	18	89	78	11	0	89
TOTAL North America and the Caribbean	**125**	**290**	**415**	**158**	**77**	**180**	**415**
Central America							
COSTA RICA	13	6	19	0	19	0	19
EL SALVADOR	3	0	3	0	3	0	3
GUATEMALA	26	4	30	0	30	0	30
MEXICO	(910)	843	(67)	12	(79)	0	(67)
LATIN AMERICA, NORTHERN	58	0	58	58	0	0	58
NICARAGUA	(15)	0	(15)	0	(15)	0	(15)
TOTAL Central America	**(825)**	**853**	**28**	**70**	**(42)**	**0**	**28**
Northern South America							
COLOMBIA	(527)	588	61	63	(2)	0	61
ECUADOR	230	2	232	223	9	0	232
LATIN AMERICA, N. WESTERN	4	0	4	4	0	0	4
VENEZUELA	1	2	3	2	1	0	3
TOTAL Northern South America	**(292)**	**592**	**300**	**292**	**8**	**0**	**300**
Southern South America							
ARGENTINA	(2)	2	0	2	(2)	0	0
BRAZIL	(2)		(2)	0	(2)	0	(2)
CHILE	6	7	13	0	13	0	13
LATIN AMERICA, SOUTHERN	13	0	13	13	0	0	13
SOUTH AMERICA	(733)	983	250	0	0	250	250
TOTAL Southern South America	**(718)**	**992**	**274**	**15**	**9**	**250**	**274**
TOTAL THE AMERICAS	**(1 710)**	**2 727**	**1 017**	**535**	**52**	**430**	**1 017**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(647)	1 788	1 141	243	20	878	1 141
INDIA	46	59	105	42	63	0	105
SRI LANKA	1 413	1 152	2 565	1 324	15	1 226	2 565
MYANMAR	(2 373)	4 984	2 611	178	(32)	2 465	2 611
NEPAL	(893)	1 078	185	150	35	0	185
OTHER COUNTRIES IN SOUTH ASIA	4	0	4	4	0	0	4
SOUTH ASIA OVERALL	407	500	907	0	0	907	907
TOTAL South Asia	**(2 043)**	**9 561**	**7 518**	**1 941**	**101**	**5 476**	**7 518**
East Asia and the Pacific							
AUSTRALIA	(27)	65	38	38	0	0	38
CAMBODIA	(20)	138	118	98	20	0	118
CHINA	(10)	4	(6)	33	(39)	0	(6)
EAST ASIA & THE PACIFIC	(2 560)	7 102	4 542	0	0	4 542	4 542
EAST TIMOR	(269)	1 451	1 182	1 182	0	0	1 182
HONG KONG SAR	(16)	3	(13)	0	(13)	0	(13)
INDONESIA	(66)	347	281	261	20	0	281
JAPAN	696	965	1 661	58	(8)	1 611	1 661
LAO PEOPLE'S DEMOCRATIC REPUBLIC	21	5	26	18	8	0	26
MALAYSIA	26	14	40	25	15	0	40
MONGOLIA - ULAN BATUR	1	0	1	0	1	0	1
OTHER COUNTRIES IN EAST ASIA	18	0	18	6	0	12	18
PAPUA NEW GUINEA	61	0	61	64	(3)	0	61
PHILIPPINES	(251)	(175)	(426)	60	(486)	0	(426)
REPUBLIC OF KOREA	43	(8)	35	1	34	0	35
SINGAPORE	17	(2)	15	6	9	0	15
THAILAND	(710)	1 300	590	154	98	338	590
VIET NAM	20	0	20	1	19	0	20
TOTAL East Asia and the Pacific	**(3 026)**	**11 209**	**8 183**	**2 005**	**(325)**	**6 503**	**8 183**
TOTAL ASIA AND THE PACIFIC	**(5 069)**	**20 770**	**15 701**	**3 946**	**(224)**	**11 979**	**15 701**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	138	0	138	138	0	0	138
FIELD SUPPORT	369	0	369	369	0	0	369
GLOBAL OPERATIONS	2 103	15 388	17 491	9 312	0	8 179	17 491
PI - INCOME GEN. ACTIVITIES	451	0	451	0	0	451	451
STAFF HOUSING	1 510	0	1 510			1 510	1 510
TRAINING	1 540	(988)	552	552	0	0	552
TOTAL Global Operations	**6 111**	**14 400**	**20 511**	**10 371**	**0**	**10 140**	**20 511**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	133	0	133	133	0	0	133
DIV. COMMUNICATION & INFORMATION	342	0	342	342	0	0	342
DRM - DIV. OF RESOURCE MANAGEMENT	69	0	69	69	0	0	69
DIVISION OF OPERATIONAL SUPPORT	170	0	170	170	0	0	170
DPO - EVALUATION AND POLICY SECTION	17	0	17	17	0	0	17
EXECUTIVE DIRECTION & MANAGEMENT	180	0	180	180	0	0	180
GREAT LAKES LIAISON UNIT	40	0	40	40	0	0	40
HEADQUARTERS	20 410	8 232	28 642	0	28 536	106	28 642
HORN OF AFRICA LIAISON UNIT	13	0	13	13	0	0	13
INFO. TECHNOLOGY TELECOM SERVICES	291	0	291	291	0	0	291
REG. BUREAU FOR AFRICA	35	0	35	35	0	0	35
REG. BUREAU FOR ASIA AND OCEANIA	58	0	58	58	0	0	58
REG. BUREAU FOR EUROPE	47	0	47	47	0	0	47
REG. BUREAU FOR THE AMERICAS	71	0	71	71	0	0	71
REG. BUREAU FOR CASWANAME	92	0	92	92	0	0	92
SOUTHERN AFRICA LIAISON UNIT	6	0	6	6	0	0	6
SOUTH EASTERN EUROPE OPS UNIT	25	0	25	25	0	0	25
WEST AND CENTRAL AFRICA LIAISON UNIT	7	0	7	7	0	0	7
DRM - HEADQUARTERS OVERALL	866	0	866	866	0	0	866
DRM - HUMAN RESOURCE MANAGEMENT	126	0	126	126	0	0	126
DRM - JOINT UN ACTIVITIES	346	0	346	346	0	0	346
TOTAL Headquarters	**23 344**	**8 232**	**31 576**	**2 934**	**28 536**	**106**	**31 576**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Unearmarked							
UNEARMARKED	(1 873)	(10 875)	(12 748)	0	1 092	(13 840)	(12 748)
UNRESTRICTED	4 070	9 774	13 844	0	0	13 844	13 844
TOTAL Unearmarked	**2 197**	**(1 101)**	**1 096**	**0**	**1 092**	**4**	**1 096**
Operational Reserve							
OPERATIONAL RESERVE	10 000	0	10 000	0	0	10 000	10 000
TOTAL Operational Reserve	**10 000**	**0**	**10 000**	**0**	**0**	**10 000**	**10 000**
TOTAL OTHER	**41 652**	**21 531**	**63 183**	**13 305**	**29 628**	**20 250**	**63 183**
TOTAL Annual Programme Budget	**29 691**	**95 283**	**124 974**	**50 053**	**31 912**	**43 009**	**124 974**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Annual Programme Budget - Trust Funds	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
LIBERIA	44	0	44	44	0	0	44
TOTAL West and Central Africa	**44**	**0**	**44**	**44**	**0**	**0**	**44**
East and Horn of Africa							
EAST AND HORN OF AFRICA	53	0	53	53	0	0	53
ERITREA	21	0	21	21	0	0	21
ETHIOPIA	24	0	24	24	0	0	24
KENYA	27	0	27	27	0	0	27
UGANDA	27	0	27	27	0	0	27
TOTAL East and Horn of Africa	**152**	**0**	**152**	**152**	**0**	**0**	**152**
The Great Lakes							
RWANDA	15		15	15	0	0	15
UNITED REP. OF TANZANIA	74		74	74	0	0	74
TOTAL The Great Lakes	**89**	**0**	**89**	**89**	**0**	**0**	**89**
Southern Africa							
SOUTH AFRICA	49	0	49	49	0	0	49
ZAMBIA	11	0	11	11	0	0	11
TOTAL Southern Africa	**60**	**0**	**60**	**60**	**0**	**0**	**60**
TOTAL AFRICA	**345**	**0**	**345**	**345**	**0**	**0**	**345**
CASWANAME							
Middle East							
YEMEN	3	0	3	3	0	0	3
TOTAL Middle East	**3**	**0**	**3**	**3**	**0**	**0**	**3**
TOTAL CASWANAME	**3**	**0**	**3**	**3**	**0**	**0**	**3**
OTHER							
Global Operations							
GLOBAL OPERATIONS	860	0	860	236	0	625	861
TOTAL Global Operations	**860**	**0**	**860**	**236**	**0**	**625**	**861**
Headquarters							
HEADQUARTERS	107	0	107	0	0	106	106
TOTAL Headquarters	**107**	**0**	**107**	**0**	**0**	**106**	**106**
TOTAL OTHER	**967**	**0**	**967**	**236**	**0**	**731**	**967**
TOTAL Annual Programme Budget-Trust Funds	**1 315**	**0**	**1 315**	**584**	**0**	**731**	**1 315**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
GUINEA	103	0	103	103	0	0	103
SIERRA LEONE	244	1 924	2 168	2 168	0	0	2 168
WEST AND CENTRAL AFRICA OVERALL	1 781	0	1 781	0	0	1 781	1 781
TOTAL West and Central Africa	**2 128**	**1 924**	**4 052**	**2 271**	**0**	**1 781**	**4 052**
East and Horn of Africa							
EAST AND HORN OF AFRICA	1 088	0	1 088	0	0	1 088	1 088
ERITREA	376	3 767	4 143	4 143	0	0	4 143
SUDAN	1 047	0	1 047	1 047	0	0	1 047
TOTAL East and Horn of Africa	**2 511**	**3 767**	**6 278**	**5 190**	**0**	**1 088**	**6 278**
Southern Africa							
ANGOLA	(721)	1 670	949	301	0	648	949
SOUTHERN AFRICA	473	0	473	0	0	473	473
TOTAL Southern Africa	**(248)**	**1 670**	**1 422**	**301**	**0**	**1 121**	**1 422**
TOTAL AFRICA	**4 391**	**7 361**	**11 752**	**7 762**	**0**	**3 990**	**11 752**
EUROPE							
Eastern Europe							
RUSSIAN FEDERATION	(500)	500	0	0	0	0	0
TOTAL Eastern Europe	**(500)**	**500**	**0**	**0**	**0**	**0**	**0**
South Eastern Europe							
ALBANIA	6	0	6	6	0	0	6
THE FORMER YUGOSLAV REP. MACEDONIA	551	89	640	635	0	5	640
SOUTH EASTERN EUROPE	2 704	1 341	4 045	0	0	4 045	4 045
YUGOSLAVIA	1 460	201	1 661	587	0	1 074	1 661
TOTAL South Eastern Europe	**4 721**	**1 631**	**6 352**	**1 228**	**0**	**5 124**	**6 352**
TOTAL EUROPE	**4 221**	**2 131**	**6 352**	**1 228**	**0**	**5 124**	**6 352**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
South West Asia							
AFGHANISTAN	7 619	160	7 779	3 160	0	4 619	7 779
IRAN (ISLAMIC REPUBLIC OF)	1 361	0	1 361	180	0	1 181	1 361
OTHER COUNTRIES IN CASWANAME	16 505	0	16 505	6 363	0	10 142	16 505
PAKISTAN	11 948	367	12 315	4 320	0	7 995	12 315
SOUTH WEST ASIA OVERALL	7 264	7 390	14 654	0	0	14 654	14 654
TOTAL South West Asia	**44 697**	**7 917**	**52 614**	**14 023**	**0**	**38 591**	**52 614**
Central Asia							
TAJIKISTAN	195		195	144	0	51	195
TURKMENISTAN	169		169	3	0	166	169
UZBEKISTAN	138		138	57	0	81	138
TOTAL Central Asia	**502**	**0**	**502**	**204**	**0**	**298**	**502**
TOTAL CASWANAME	**45 199**	**7 917**	**53 116**	**14 227**	**0**	**38 889**	**53 116**
OTHER							
Global Operations							
GLOBAL OPERATIONS	534	227	761	105	0	656	761
TOTAL Global Operations	**534**	**227**	**761**	**105**	**0**	**656**	**761**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	10	0	10	10	0	0	10
REG. BUREAU FOR CASWANAME	290	0	290	117	0	173	290
UNEARMARKED	52	(52)	0			0	0
TOTAL Headquarters	**352**	**(52)**	**300**	**127**	**0**	**173**	**300**
TOTAL OTHER	**886**	**175**	**1 061**	**232**	**0**	**829**	**1 061**
TOTAL Supplementary Programme Budget	**54 697**	**17 584**	**72 281**	**23 449**	**0**	**48 832**	**72 281**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget - Trust Fund	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
GLOBAL OPERATIONS	56	0	56	0	0.00	56	56
TOTAL Global Operations	**56**	**0**	**56**	**0**	**0**	**56**	**56**
Headquarters							
EXECUTIVE DIRECTION MANAGEMENT	7	0	7	7	0.00	0	7
TOTAL Headquarters	**7**	**0**	**7**	**7**	**0**	**0**	**7**
TOTAL OTHER	**63**	**0**	**63**	**7**	**0**	**56**	**63**
TOTAL Supp. Programme Budget - Trust Fund	**63**	**0**	**63**	**7**	**0**	**56**	**63**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
CAMEROON	(56)	0	(56)	0	0	(56)	(56)
CÔTE D'IVOIRE	(114)	0	(114)	0	0	(114)	(114)
GHANA	(64)	0	(64)	0	0	(64)	(64)
GUINEA	(147)	0	(147)	9	0	(156)	(147)
LIBERIA	(89)	0	(89)	0	0	(89)	(89)
NIGERIA	(13)	0	(13)	1	0	(14)	(13)
SIERRA LEONE	(85)	0	(85)	0	0	(85)	(85)
WEST AND CENTRAL AFRICA OVERALL	(58)	0	(58)	0	0	(58)	(58)
TOTAL West and Central Africa	**(626)**	**0**	**(626)**	**10**	**0**	**(636)**	**(626)**
East and Horn of Africa							
ETHIOPIA	(345)	0	(345)	23	0	(368)	(345)
KENYA	(225)	0	(225)	6	0	(231)	(225)
UGANDA	(96)	0	(96)	18	0	(114)	(96)
TOTAL East and Horn of Africa	**(666)**	**0**	**(666)**	**47**	**0**	**(713)**	**(666)**
The Great Lakes							
DEMOCRATIC REPUBLIC OF THE CONGO	(144)	0	(144)	0	0	(144)	(144)
RWANDA	(57)	0	(57)	11	0	(68)	(57)
UNITED REP. OF TANZANIA	(102)	0	(102)	3	0	(105)	(102)
TOTAL The Great Lakes	**(303)**	**0**	**(303)**	**14**	**0**	**(317)**	**(303)**
Southern Africa							
ANGOLA	(107)	0	(107)	0	0	(107)	(107)
MOZAMBIQUE	(22)	0	(22)	0	0	(22)	(22)
NAMIBIA	(50)	0	(50)	0	0	(50)	(50)
SOUTH AFRICA	(131)	0	(131)	1	0	(132)	(131)
SOUTHERN AFRICA	(54)	0	(54)	0	0	(54)	(54)
ZAMBIA	(84)	0	(84)	11	0	(95)	(84)
TOTAL Southern Africa	**(448)**	**0**	**(448)**	**12**	**0**	**(460)**	**(448)**
TOTAL AFRICA	**(2 043)**	**0**	**(2 043)**	**83**	**0**	**(2 126)**	**(2 043)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
AZERBAIJAN	(254)	0	(254)	1	0	(255)	(254)
BELARUS	(12)	0	(12)	0	0	(12)	(12)
GEORGIA	(75)	0	(75)	0	0	(75)	(75)
REPUBLIC OF MOLDOVA	(67)	0	(67)	0	0	(67)	(67)
RUSSIAN FEDERATION	(168)	0	(168)	8	0	(176)	(168)
TOTAL Eastern Europe	**(576)**	**0**	**(576)**	**9**	**0**	**(585)**	**(576)**
Western Europe							
GERMANY	(50)	0	(50)	0	0	(50)	(50)
TOTAL Western Europe	**(50)**	**0**	**(50)**	**0**	**0**	**(50)**	**(50)**
Central Europe and Baltic States							
CYPRUS	(47)	0	(47)	10	0	(57)	(47)
CZECH REPUBLIC	(12)	0	(12)	4	0	(16)	(12)
LATVIA	(51)	0	(51)	0	0	(51)	(51)
SLOVENIA	(59)	0	(59)	0	0	(59)	(59)
TURKEY	(184)	0	(184)	6	0	(190)	(184)
TOTAL Central Europe and Baltic States	**(353)**	**0**	**(353)**	**20**	**0**	**(373)**	**(353)**
South Eastern Europe							
BOSNIA AND HERZEGOVINA	(494)	0	(494)	5	0	(499)	(494)
CROATIA	(205)	0	(205)	18	0	(223)	(205)
THE FORMER YUGOSLAV REP. MACEDONIA	(65)	0	(65)	0	0	(65)	(65)
YUGOSLAVIA	(99)	0	(99)	7	0	(106)	(99)
TOTAL South Eastern Europe	**(863)**	**0**	**(863)**	**30**	**0**	**(893)**	**(863)**
TOTAL EUROPE	**(1 842)**	**0**	**(1 842)**	**59**	**0**	**(1 901)**	**(1 842)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
TUNISIA	(1)	0	(1)	0	0	(1)	(1)
TOTAL North Africa	**(1)**	**0**	**(1)**	**0**	**0**	**(1)**	**(1)**
Middle East							
EGYPT	(75)	0	(75)	0	0	(75)	(75)
IRAQ	(72)	0	(72)	0	0	(72)	(72)
JORDAN	(34)	0	(34)	1	0	(35)	(34)
SYRIAN ARAB REPUBLIC	(58)	0	(58)	0	0	(58)	(58)
YEMEN	(67)	0	(67)	0	0	(67)	(67)
TOTAL Middle East	**(306)**	**0**	**(306)**	**1**	**0**	**(307)**	**(306)**
South West Asia							
AFGHANISTAN	(70)	0	(70)	0	0	(70)	(70)
IRAN (ISLAMIC REPUBLIC OF)	(75)	0	(75)	0	0	(75)	(75)
PAKISTAN	(172)	0	(172)	9	0	(181)	(172)
TOTAL South West Asia	**(317)**	**0**	**(317)**	**9**	**0**	**(326)**	**(317)**
Central Asia							
KAZAKHSTAN	(37)	0	(37)	0	0	(37)	(37)
KYRGYZSTAN	(57)	0	(57)	0	0	(57)	(57)
TOTAL Central Asia	**(94)**	**0**	**(94)**	**0**	**0**	**(94)**	**(94)**
TOTAL CASWANAME	**(718)**	**0**	**(718)**	**10**	**0**	**(728)**	**(718)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
UNITED STATES OF AMERICA	(23)	0	(23)	0	0	(23)	(23)
TOTAL North America and the Caribbean	**(23)**	**0**	**(23)**	**0**	**0**	**(23)**	**(23)**
Central America							
COSTA RICA	(58)	0	(58)	0	0	(58)	(58)
MEXICO	(27)	0	(27)	0	0	(27)	(27)
TOTAL Central America	**(85)**	**0**	**(85)**	**0**	**0**	**(85)**	**(85)**
Northern South America							
COLOMBIA	(75)	0	(75)	3	0	(78)	(75)
VENEZUELA	(123)	0	(123)	0	0	(123)	(123)
TOTAL Northern South America	**(198)**	**0**	**(198)**	**3**	**0**	**(201)**	**(198)**
TOTAL THE AMERICAS	**(306)**	**0**	**(306)**	**3**	**0**	**(309)**	**(306)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BAI ANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(51)	0	(51)	0	0	(51)	(51)
INDIA	(60)	0	(60)	0	0	(60)	(60)
MYANMAR	(71)	0	(71)	0	0	(71)	(71)
NEPAL	(38)	0	(38)	2	0	(40)	(38)
SRI LANKA	(69)	0	(69)	0	0	(69)	(69)
TOTAL South Asia	**(289)**	**0**	**(289)**	**2**	**0**	**(291)**	**(289)**
East Asia and the Pacific							
CAMBODIA	(56)	0	(56)	3	0	(59)	(56)
CHINA	(25)	0	(25)	0	0	(25)	(25)
INDONESIA	(64)	0	(64)	1	0	(65)	(64)
LAO PEOPLE'S DEMOCRATIC REPUBLIC	(70)	0	(70)	6	0	(76)	(70)
MALAYSIA	(2)	0	(2)	2	0	(4)	(2)
THAILAND	(196)	0	(196)	2	0	(198)	(196)
TOTAL East Asia and the Pacific	**(413)**	**0**	**(413)**	**14**	**0**	**(427)**	**(413)**
TOTAL ASIA AND THE PACIFIC	**(702)**	**0**	**(702)**	**16**	**0**	**(718)**	**(702)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2001
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	(12)	0	(12)	0	0	(12)	(12)
GLOBAL OPERATIONS	3 694	1 713	5 407	0	0	5 407	5 407
TOTAL Global Operations	**3 682**	**1 713**	**5 395**	**0**	**0**	**5 395**	**5 395**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(130)	0	(130)	4	0	(134)	(130)
DIV. COMMUNICATION & INFORMATION	(367)	0	(367)	8	0	(375)	(367)
DIVISION OF OPERATIONAL SUPPORT	(573)	0	(573)	9	0	(582)	(573)
EXECUTIVE DIRECTION & MANAGEMENT	(25)	0	(25)	4	0	(29)	(25)
HEADQUARTERS	7 602	0	7 602	0		7 602	7 602
REG. BUREAU FOR AFRICA	(2)	0	(2)	0	0	(2)	(2)
REG. BUREAU FOR THE AMERICAS	(69)	0	(69)	0	0	(69)	(69)
REG. BUREAU FOR CASWANAME	(81)	0	(81)	2	0	(83)	(81)
DRM - HUMAN RESOURCE MANAGEMENT	(73)	0	(73)	1	0	(74)	(73)
TOTAL Headquarters	**6 282**	**0**	**6 282**	**28**	**0**	**6 254**	**6 282**
TOTAL OTHER	**9 964**	**1 713**	**11 677**	**28**	**0**	**11 649**	**11 677**
TOTAL Junior Professional Officers	**4 353**	**1 713**	**6 066**	**199**	**0**	**5 867**	**6 066**

2001 Extra-Budgetary In Kind Donations to UNHCR
(In United States Dollars)

Appendix I

Donor	Amount
Australia	473 612
Bangladesh	748 327
Canada	66 652
Germany	9 527
Greece	118 300
Italy	14 075
Malaysia	2 010
Mexico	177 530
Netherlands	46 685
Norway	760 290
Republic of Korea	161 940
Singapore	88 282
Switzerland	1 763 980
United Kingdom	209 461
United Nations Population Fund	33 500
Deutsche Stiftung fur UNO-Fluchtlingshilfe E.V. (GFR)	10 955
Fuji Optical Co., Ltd., (JPN)	169 942
Jordanian Hashemite Charity Organisation, Jordan	99 700
The Qaddafi International Foundation for Charity Association, Libya	59 259
Stichting Vluchteling (NET)	4 918
Espana con ACNUR (SPA)	8 157
Lutheran World Relief (USA)	1 709 712
Hennes & Mauritz (AUS)	824 243
SANOFI - France	182 523
TOTAL	**7 743 580**

Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees

The basic mandate of UNHCR is found in the statute of the Office of the United Nations High Commissioner for Refugees (General Assembly resolution 428 (V)). According to the statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the present statute and of seeking permanent solutions for the problem of refugees.

The General Assembly has also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (General Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). As regards UNHCR assistance activities, the basic provisions of the statute were expanded by the General Assembly in its resolution 832 (IX).

Notes to the financial statements

Note 1
United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objective of UNHCR is to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the High Commissioner's Programme have called upon the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the competence of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of a Standing Committee of the Whole. In 2001, the Executive Committee consisted of 57 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

The United Nations regular budget provides for 220 posts for UNHCR, which amounted to $20,423,100 in 2001. The appropriation in the United Nations general fund covering those posts is shown in statement IV of the United Nations financial statements.

Note 2
Summary of significant accounting policies

(a) Financial rules for voluntary funds

The accounts of UNHCR voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner (A/AC.96/503/Rev.7), which were approved by the Executive Committee at its fiftieth session. The financial statements and schedules also conform to the common accounting standards of the United Nations system, as noted by the General Assembly in its resolution 48/216 C of 23 December 1993 (see also A/48/530) and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees is from the period from 1 January to 31 December.

(b) Fund accounting

The accounts of UNHCR are maintained on a fund accounting basis. Separate funds for general and special purposes are established in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner, hereinafter referred to as the Financial Rules.

The Annual Programme Fund covers all ongoing and foreseeable activities for the planning year. The activities under the Annual Programme Fund are funded through restricted or unrestricted contributions to the General Fund, and from distinct trust funds. The Supplementary Programme Fund covers activities that emerge after the annual programme is approved by the Executive Committee at its annual session. Supplementary programmes become part of the annual programme during the subsequent year, unless otherwise decided by the High Commissioner.

Trust funds under both the Annual Programme Fund and the Supplementary Programme Fund cover activities for which UNHCR has received moneys from donors without assuming ownership of the funds. In 2001, UNHCR administered two trust funds: the United Nations Fund for International Partnerships (UNFIP) (Ted Turner Fund) and the Trust Fund for Human Security.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

The funds reported in the accounts are as follows:

(i) The *Working Capital and Guarantee Fund* has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated;

(ii) The *Annual Programme Fund* covers the financial activities that are approved annually by the Executive Committee for the programmed activities for individual countries or areas and for certain costs incurred by headquarters. It also includes the operational reserve that is established at an amount equivalent to 10 per cent of the programmed activities in the annual programme budget;

(iii) The *Supplementary Programme Fund* accounts for moneys available for activities arising after the approval of the annual programme budget;

(iv) The *Junior Professional Officers Fund* covers financial activities exclusively allocated for the training and development of young professionals sponsored by various Governments;

(v) The *Medical Insurance Plan* was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. The field office account transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are adjusted to reflect the value as of 31 December.

In line with the practice adopted by the United Nations for 2001, UNHCR used the United Nations operational rate of exchange effective on 1 January 2002 to revalue its asset and liability balances as at the balance sheet date.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in-kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the Organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest income

Interest income includes all interest and related investment income earned on invested funds and various bank accounts. Financial rule 9.3 specifies the conditions for recording investment income, which provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(h) Currency exchange adjustments

Currency exchange adjustments include losses and gains on transactions and translation losses and gains from the revaluation of year-end asset and liability balances, based on the United Nations operational rate of exchange. Apart from the unrealized gains or losses on contributions receivable, which are charged to the respective funds, exchange differences are charged to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes income from the sale of used or surplus property, refunds of expenditures charged to prior periods, and settlement of insurance claims. The annual programme includes net recoveries relating to the transfer of emergency stockpile items to operational projects as miscellaneous income.

(j) Expenditure

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects to the extent that moneys and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, for example, governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects may also be implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

(k) Ex gratia payments

The granting of ex gratia payments is governed by financial rule 10.5. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the Organization. Payments over $5,000 require the personal approval of the High Commissioner. A statement of ex gratia payments, if there are any, is submitted to the Board of Auditors with the annual accounts.

(l) Write-offs

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. At UNHCR, write-offs are recorded as adjustments to prior years' expenditures. The writing off of amounts up to $10,000 can be approved by the Controller after a full investigation. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

The writing off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such write-offs after a full investigation of each case.

(m) Accounts receivable: due from implementing agencies

In 2001, UNHCR started providing for an allowance for doubtful accounts receivable equal to the estimated uncollectable amounts from implementing partners. Accounts receivable due from implementing agencies are presented in the statement of assets, liabilities, reserves and fund balances net of the provision for doubtful accounts receivable in the amount of $1,149,290.70 as at 31 December 2001.

(n) Non-expendable property

In accordance with the United Nations system accounting standards, non-expendable property purchased with UNHCR voluntary funds is not included in the fixed assets on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful life of the related assets. The estimated depreciable life of non-expendable property ranges from 3 to 10 years, depending on the nature of the asset.

Note 3
Accounting change

The financial data regarding premiums collected under the Medical Insurance Plan for 2000, in the amount of $1,359,486.04, were communicated to UNHCR only in May 2001. The figure for other/miscellaneous income under the total 2000 column is therefore restated to include the correct amount of premium collected for that year, that is, $7,499,026.71. The total figure under reserves and fund balances, end of period, for 2000, is also restated to $128,416,614.58.

Note 4
Working Capital and Guarantee Fund

In accordance with financial rule 6.4, UNHCR had to utilize $22 million from the Working Capital and Guarantee Fund at 9 November 2001 to fund obligations pending the receipt of anticipated contributions. As a result of pledges received before 31 December 2001, UNHCR was able to refund the Fund the amount of $10 million within the financial year. UNHCR received additional pledges that related to restricted contributions for specific purposes. Those could not be used to refund the Fund; they contributed to the positive balance of the Annual Budget Fund.

Note 5
Expenditure

(a) Breakdown of expenditure

Following is a table showing the total UNHCR expenditure in 2001.

Table V.1
UNHCR expenditure in 2001
(In thousands of United States dollars)

	Programme	*Programme support*	*Management and administration*	*Total*
Annual Programme	459 251	181 810	34 766	675 827
Annual Programme — Trust	1 737	54		1 792
Supplementary Programme	88 858	6 032		94 890
Supplementary Programme — Trust	757	129		885
Subtotal	**550 603**	**188 025**	**34 766**	**773 394**
Junior Professional Officers Fund				7 142
Working Capital and Guarantee Fund				879
Medical Insurance Plan				1 237
Grand total				**782 652**

The expenditure shown under "Programme" covers the direct inputs needed to achieve the objectives of a specific project or programme, including the costs of experts, support personnel, supplies and equipment, subcontracts, cash assistance and individual or group training.

The expenditure shown under "Programme support" covers the cost of organizational units the primary functions of which are the development, formulation, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

The expenditure shown under "Management and administration" covers the costs of organizational units the primary function of which is the maintenance of the identity, direction and well-being of UNHCR, including the units that carry out the function of executive direction, organizational policy and evaluation, external relations, information and administration.

The expenditure figures shown under "Programme" in the above table include the instalment payments made to implementing partners. During the year, implementing partners are obliged to report on disbursements made against the UNHCR-provided funds at regular reporting dates. In 2001, $260.2 million was paid out to implementing partners as instalments, of which $169.6 million have been reported upon as at 31 December 2001, leaving a balance of $90.6 million for which reports will be provided in 2002 as and when due, in accordance with the terms of the project agreements. Subsequent to the receipt of reports from implementing partners during the first four months of 2002, a further amount of $52.6 million was confirmed as having been disbursed and the balance was reduced to $38 million as at 30 April 2002.

(b) Ex gratia payments

In 2001, the High Commissioner approved ex gratia compensation, for the total amount of $1,344,000, in respect of three UNHCR staff members who died in

service. UNHCR effected payments to the families of two of these staff members during 2001, and the disbursements amounted to $838,391. A provision has been made for the remaining payment to the family of the third staff member.

A further ex gratia payment of $865,127 was made in favour of the Refugee Education Trust, a private charity, founded under Swiss law, that is engaged in quality post-primary education for refugee children. The payment was made in agreement with the donor of the earmarked contribution. UNHCR also agreed to provide free office space and secretarial support to the secretariat of the Refugee Education Trust for an initial period of two years.

(c) Junior Professional Officers Fund

The following table shows the expenditure, by region, under this fund, as well as the fund balance at the end of 2001.

Table V.2
Expenditure under the Junior Professional Fund in 2001
(In United States dollars)

	Disbursements	*Unliquidated obligations*	*Total*
Africa	1 984 473	83 244	2 067 717
Europe	1 841 927	59 528	1 901 455
Central Asia, South-West Asia, North Africa and the Middle East	717 531	10 140	727 671
The Americas	305 878	2 735	308 613
Asia and the Pacific	702 654	16 095	718 749
Headquarters	1 390 167	27 630	1 417 797
Total	**6 942 629**	**199 372**	**7 142 001**
Reserves and funds balances, as at 1 January 2001			6 847 263
Funds received in 2001			9 140 011
Total expenditure			(7 142 001)
Funds transferred to the annual programme budget — Unearmarked			(2 978 023)
Reserve and fund balances, as at 31 December 2001			5 867 250

(d) Medical claims

In 2001, the Medical Insurance Plan received a total income of $2,510,430.08 from premiums and $393,123.02 in interest earned. Under this Plan, UNHCR paid out to its subscribers an amount of $1,237,192.09 in medical claims.

Note 6
Write-offs during 2001

UNHCR had to write off the total amount of $67,214.84 in respect of unrecoverable balances due from various entities and theft or losses of cash that occurred in various locations where UNHCR operates.

Note 7
Cash and term deposits

The figure shown for cash and term deposits represents the net total of all cash balances (including funds held in non-convertible currencies), less any overdrafts.

Table V.3 shows the breakdown between current and deposit accounts for the years 1997 to 2001.

Table V.3
Current and deposit accounts as at 31 December
(In thousands of United States dollars)

	1997	*1998*	*1999*	*2000*	*2001*
Cash deposit on 31 December					
Cash and current accounts	14 544	12 956	48 985	50 497	47 994
48-hour account	802		50	15 204	29 780
Deposit accounts	207 104	166 704	139 820	58 000	62 714
	222 450	**179 660**	**188 855**	**123 701**	**140 488**
Average in hand during year					
In current accounts	36 954	31 774	41 334	51 231	63 672
Invested (call and time deposits, securities)	196 666	122 381	140 664	65 631	77 467
	233 620	**154 155**	**181 998**	**116 862**	**141 139**
Interest earned					
On current accounts	823	904	1 089	1 633	1 485
On invested funds	11 013	6 758	6 933	3 962	3 193
	11 836	**7 662**	**8 022**	**5 595**	**4 678**
Average rate of interest earned (percentage)					
On funds in hand and bank	5.07	4.97	4.41	4.79	3.64
On invested funds	5.60	5.52	4.93	6.04	4.12

Table V.4 shows details of cash and term deposits as at 31 December 2001.

Table V.4
Cash and term deposits as at 31 December 2001

Bank	*Period (days)*	*(annual percentage rate)*	*Maturity*		*Amount*	*Equivalent in United States dollars*	*Accrued interest (United States dollars)*
BNP — Paribas, Paris	20	3.770000	16.01.02	SEK	196 000 000	18 508 026	7 709
BNP — Paribas, Paris	12	3.270000	09.01.02	EUR	30 000 000	26 408 451	7 280
Unibank, Copenhagen	14	3.400000	11.01.02	DKK	6 000 000	710 059	204
Deutsche Bank, Berlin	14	3.332000	11.01.02	EUR	5 000 000	4 401 408	1 236

Bank	*Period (days)*	*(annual percentage rate)*	*Maturity*		*Amount*	*Equivalent in United States dollars*	*Accrued interest (United States dollars)*
Lloyds Bank, London	10	3.910000	07.01.02	GBP	1 000 000	1 428 572	459
Canadian Imperial Bank of Commerce, Ottawa	14	2.030000	11.01.02	CAD	2 000 000	1 257 862	214
Citicorp Banking Corp., Jersey	6	1.850000	03.01.02	USD	10 000 000	10 000 000	1 542
Total						**62 714 378**	**18 644**

Table V.5 shows details of the dollar equivalent of non-convertible currencies held at 31 December 2001.

Table V.5
United States dollar equivalent of non-convertible currencies held at 31 December 2001

Country [a]	*Currency*	*United States dollar equivalent*
Afghanistan	Afghani	2 879.28
Albania	Lek	4 041.94
Azerbaijan	Manat	13 711.36
Burundi	Franc	6 128.98
Cambodia	Riel	2 149.76
Colombia	Peso	22 363.45
Democratic Republic of the Congo	Congo franc	12 632.60
Egypt	Pound	6 378.78
Eritrea	Nakfa	12 402.40
Ethiopia	Birr	33 928.38
Iran (Islamic Republic of)	Rial	52 151.00
Iraq	Dinar	5 250.56
Mozambique	Metical	240.86
Myanmar	Kyat	1 340.83
Sudan	Dinar	16 098.64
Syrian Arab Republic	Pound	3 556.59
Tajikistan	Somoni	1 843.25
Turkmenistan	Manat	3 381.17
Uzbekistan	Som	2 500.55
Viet Nam	Dong	857.37
Yugoslavia	Dinar	1 240.20
Zambia	Kwacha	15 362.23
Total		**220 440.18**

[a] Countries that have not accepted the obligations of article VIII, sections 2, 3 and 4 of the Articles of Agreement of the International Monetary Fund.

Note 8
Voluntary contributions receivable

Receivables represent contributions outstanding from all donors, the details of which are reflected in schedule 1 for 2001 and schedule 2 for all prior years. The age of contributions outstanding is shown below (in United States dollars):

2001	77 346 691
2000	17 690 597
1999	1 782 092
1998	1 615 388
1997	209 736
Total	**98 644 504**

Note 9
Due from United Nations agencies

The amounts due from entities within the United Nations system in excess of $10,000 are as follows (in United States dollars):

Office for the Coordination of Humanitarian Affairs	1 253 994
Department of Peacekeeping Operations	1 025 571
United Nations Transitional Administration in East Timor	211 365
United Nations Headquarters	91 188
Office of the United Nations High Commissioner for Human Rights	72 434
World Health Organization	61 509
Office of the Personal Representative of the Secretary-General for South Lebanon	45 165
United Nations Children's Fund	40 121
United Nations Office for Project Services	39 685
United Nations Military Observer	22 806
Department of Humanitarian Affairs	16 330
Department of Political Affairs	12 107

Note 10
Other receivables

An amount of $756,730 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 2001 (see table V.6). These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in the UNHCR accounts.

Table V.6
Loans made to or on behalf of refugees refundable to UNHCR as at 31 December 2001

	For the year 2001	*Cumulative to 31 December 2001*	
Total loans made		**$16 362 777**	
Adjustments			
Unused funds refunded by implementing agencies		(817 068)	
Transferred to the Refugee Committee established with Austrian Ministry of the Interior		(4 105 721)	
Exchange differences	$33 589	5 531 165	
			$16 971 153
Liquidations			
Repayments	(102 138)	(14 553 974)	
Write-offs/conversion into grants		(803 765)	
Agencies' collection fees and charges	(12 332)	(656 610)	
			(16 014 349)
Total loans outstanding at 31 December 2001			**956 804**
Of which refundable upon receipt to implementing agencies for collection fees			**(200 074)**
Total loans refundable to UNHCR at 31 December 2001*			**$756 730**

* **Breakdown by source of funds:**

– Major aid programmes	$756 334
– Other trust funds	396
Total	**$756 730**

Note 11
Non-expendable property

On 31 December 2000, the acquisition value of non-expendable property recorded in the Asset Trak database was $193,197,732 and the depreciated value was $53,696,028.

The working definition of non-expendable property is applied to assets with an original purchase price greater than or equal to $1,500 and a serviceable life greater than or equal to five years and all special items. Special items include vehicles, computer equipment, plants, boats, telecommunication equipment and security equipment.

The acquisition value of non-expendable property recorded in the Asset Trak database as at 31 December 2001 was $252,439,414, and the depreciated value was $43,559,269.

Note 12
Accounts payable

The accounts payable include, inter alia, the following amounts due to other bodies:

United Nations Development Programme	$2 599 183
United Nations Volunteers	793 037
United Nations Headquarters	393 325
Office of Internal Oversight Services	144 169
United Nations Compensation Commission	108 407
International Organization for Migration	40 051
United Nations Joint Staff Pension Fund	39 673
United Nations Children's Fund	32 589
World Food Programme	21 652
International Labour Organization	1 467

Note 13
Liabilities for end-of-service and post-retirement benefits

In accordance with United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs for other types of end-of-service payments that will be owed when staff members leave the Organization. Therefore, UNHCR has not created any reserve to fund those liabilities. Such expenses are budgeted for in the corresponding operations budget, and the actual costs incurred in each financial period, when staff members terminate, are reported as current-year expenditure.

(a) After-service health insurance

The financial dimension of the organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, it has been estimated that the UNHCR liability for after-service health insurance as of 31 December 2001 is as follows (in United States dollars):

	Present value of future benefits	*Accrued liability*
Gross liability	180 487 000	124 233 000
Offset from retiree contributions	48 678 000	32 905 000
Net liability	131 809 000	91 328 000

The present value of future benefits is the discounted value of all benefits to be paid in the future to all current retirees and active staff expected to retire in the future. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. Active staff members' benefits are fully accrued when staff members have reached the date of full eligibility for after-service benefits.

The liabilities were valued based on a discount rate of 7 per cent. It should be noted that, by changing the assumption on the discount rate from 7 per cent to 6 per cent, the accrued liability would increase by some 22 per cent, and the present value of future benefits by more than 26 per cent.

The result of this specific actuarial valuation of UNHCR liabilities is different from the estimates made for 1999 and 2000. In the two previous years, UNHCR liabilities were assumed to reflect actuarial patterns and assumptions of the overall United Nations estimate as disclosed in the notes to the United Nations financial statements.

(b) Accrued annual leave

Terminating staff are entitled to payment for any unused vacation days they may have accrued up to a maximum of 60 days. The Organization's total liability for such unpaid vacation compensation is estimated to be between $19 million and $21 million.

(c) Termination benefits

In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to a repatriation grant and reimbursement for related relocation expenses upon their termination from the organization based on the number of years of service. The Organization's total liability at the end of 2001 for such unpaid repatriation and relocation entitlement is estimated to be in the order of $116 million. This estimate has been based on the actual number of UNHCR staff by duty station and representative averages for both salaries and years of service.

(d) Pension plan

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the Organization to the Fund consists of its mandated contribution at the rate established by the General Assembly, together with any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are only payable if and when the General Assembly has invoked the provision of article 26, following a determination that there is a requirement for deficiency payments, based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. The result of the actuarial valuation as of 31 December 1999 was an actuarial surplus of 4.25 per cent of pensionable remuneration. The actuarial sufficiency of the Pension Fund will be reassessed as at 31 December 2001. The results of that assessment are not yet known.

02-46722 (E) 011002